



FY2014 BUDGET

**VOTED BY SCHOOL COMMITTEE
MARCH 12, 2013**

**SELECT BOARD MEETING
APRIL 22, 2013**

Amherst  Leverett  Pelham  Shutesbury

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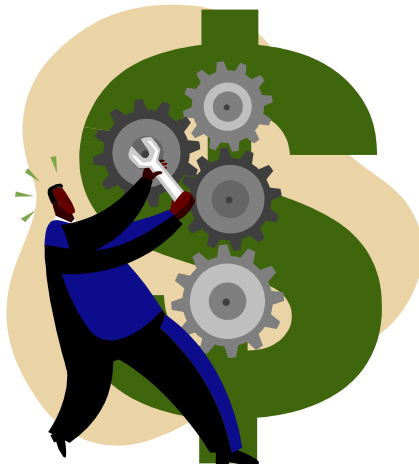
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FINANCIAL SECTION



The Consolidated Spending Plan

The Consolidated Spending Plan shows expenditures from all sources, not including capital projects.

The General Fund

This is the annual budget that the School committee approves and member towns, at Town Meeting, vote to fund each year. At the end of the fiscal year all unexpended resources budgeted for that specific fiscal year revert to the general fund, available for support of future obligations.

Special Revenue Funds

Special Revenue Funds may only be established around one or more revenue sources that are restricted or committed to purposes other than capital projects or debt service. The Special Revenue Funds include Grant Funds and Revolving Funds

Revolving Funds

Revolving Funds can be established only for specific purposes governed by statute. Generally, the revenue generated for these funds is derived from fees charged for a non-mandated service or activity (athletics, parking, Special Education services, building usage, etc.). The budgets for these funds are not subject to the annual adoption/approval process. However, expenditures from these funds must be related specifically to the purpose for which the fund was established. Any money left in the fund at the end of the year carries forward into the next year, and the fund remains open unless, or until the revenue generating activity ceases to exist.

Grant Funds

State and Federal grants are subject to legislative approval and are either competitive or entitlements. In addition, grants may be received from private sources. Grant applications, once approved by the School Committee, must be submitted to and approved by the appropriate awarding agency. Grant funds are intended to supplement funding from local appropriations for specific target areas. Because these funds are awarded on an annual basis, any funds not expended must be returned to the awarding agency unless otherwise stated at the time of the award.

AMHERST PELHAM REGIONAL SCHOOLS				
FY 2014 BUDGET				
Consolidated Spending Plan				
Category	General Fund Appropriation	Special Revenue Funds		FY14 Total Spending
		Grant Funded	Revolving Funds	
<u>PAYROLL ACCOUNTS:</u>				
Regular Education	6,762,669	163,500	801,218	7,727,387
Special Education	4,606,665	284,293		4,890,958
Other Programs	247,858		142,210	390,068
Support Services	1,312,829		17,271	1,330,100
School Administration	1,224,665			1,224,665
Central Administration	653,369			653,369
Information Systems	229,871			229,871
Facilities	764,399		400	764,799
Transportation	440,897			440,897
Substitutes	136,337			136,337
Total Payroll	16,379,559	447,793	961,099	17,788,451
<u>EXPENSE ACCOUNTS:</u>				
Regular Education	1,462,349	50,708	4,342	1,517,399
Special Education	1,701,673	15,216	465,011	2,181,900
Other Programs	646,864		111,600	758,464
Support Services	143,995		4,300	148,295
School Administration	72,561			72,561
Central Administration	193,850			193,850
Information Systems	260,626			260,626
Facilities	268,050		1,000	269,050
Utilities	822,961			822,961
Transportation	987,843			987,843
Health Insurance	4,325,208		26,529	4,351,737
Other Operation Services	1,726,963	23,923	573,444	2,324,330
Other Programs & Control Accts	981,888			981,888
Total Expenses	13,594,831	89,847	1,186,226	14,870,905
Additions and Reductions	(843,575)			(843,575)
TOTAL SPENDING	29,130,815	537,640	2,147,325	31,815,781

The General Fund Budget

The General Fund is the core of the schools' financial operations.

This is the annual budget that the School committee approves and member towns, at Town Meeting, vote to fund each year. At the end of the fiscal year all unexpended resources budgeted for that specific fiscal year revert to the general fund, available for support of future obligations.

The Revenue Budget

The Regional School district's budget is supported by a number of funding sources. These include Chapter 70 aid and transportation aid from the State, assessments to member towns, and a variety of other sources.

Through FY2012, funds were transferred from the School Choice Revolving Fund to the General Fund to support the General Fund Operating Budget. Likewise, funds were transferred from certain grants to support administrative expenses associated with managing the grants.

Commencing with FY2013, the actual expenditures to be funded by these two revenue sources are budgeted in the Revolving Fund and the grants themselves, rather than in the General Fund.

Chapter 70 State Aid

The first official projection of Chapter 70 aid for FY2014 will be the Governor's Budget, scheduled to be presented on January 23. This will be just the beginning of the legislative process and the final allocation of state aid will not be determined for several months. For purposes of developing the Region's budget, Chapter 70 Aid is assumed to increase by 0.9% over FY2013 levels.

Assessments to Member Towns

On November 1, 2012 Preliminary Fiscal Year 2014 Budget Guidelines were issued by the Amherst Finance Committee. They requested that the Regional assessment to the town of Amherst be held to a 3.0% increase. This budget proposal honors that request. Further discussion of assessments to member towns is slated for two "Four-Town Meetings" with the Select Boards, Finance Committees, and School Committee members from each member town.

Other Sources of Budget Support

Transportation Reimbursement – The State reimburses a portion of a Regional School District's transportation cost for students living more than 1.5 miles from school.

Medicaid Reimbursement – The District bills the Medicaid program for certain health-related services provided to students.

Charter Reimbursement - The state provides tuition reimbursement, also referred to as Chapter 46 aid, to offset the overall increase in tuition at a district.

Choice Revenues – Revenues generated by the District accepting School of Choice students are deposited in a revolving fund. Though FY2012 these funds were used in subsequent years to support the General Fund budget. Effective FY2013 expenses to be supported by these revenues have been budgeted directly in the revolving fund

Indirect Cost Reimbursements – Funding is provided for certain administrative costs associated with managing grants. Effective FY2013 these costs will be paid directly from the grants.

Interest Revenue - The Regional School District holds its cash in interest bearing accounts. Interest revenue is available for general budget support.

E&D for Budget Support - The Regional District's unreserved and undesignated fund balance (E&D), or the "surplus revenue" account, is similar to the reserve account in a town. As the district's reserve account it is important to maintain adequate balances and a multi-year perspective.

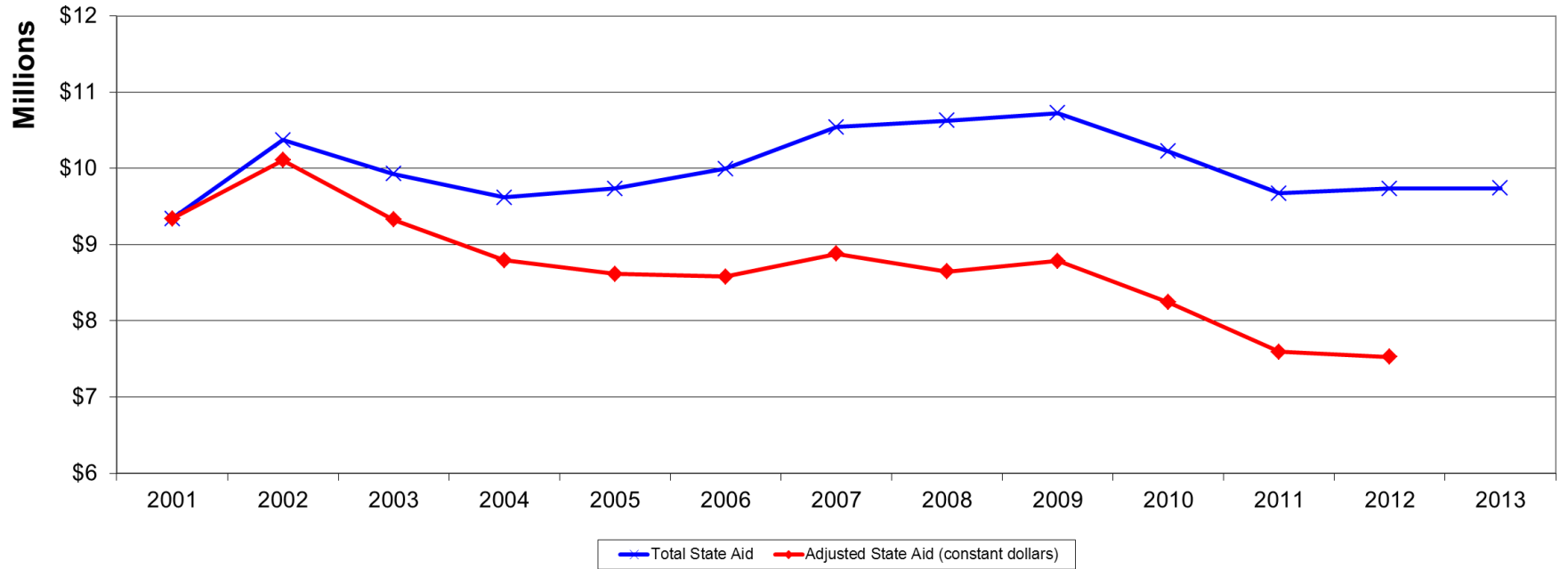
E&D for Contingency – Each year a provision for unforeseen contingencies is included in the budget. This contingency cannot be used without further vote by the School Committee. It has been funded at \$280,000 for the past five years.

AMHERST-PELHAM REGIONAL SCHOOLS

FY2014 BUDGET REVENUES SUPPORTING OPERATING BUDGET

	FY10	FY11	FY12	FY13	FY14	DIFF	
Revenue							
Chapter 70	9,685,959	9,120,106	9,120,106	9,233,467	9,272,992	39,525	0.4%
Chapter 70 to Stabilization	(90,000)	(90,000)	(90,000)	(94,200)	(91,000)	3,200	
SUBTOTAL: available from Ch 70	9,595,959	9,030,106	9,030,106	9,139,267	9,181,992	42,725	
Transportation Reimbursement	447,336	502,414	502,414	508,140	531,846	23,706	
Medicaid Reimbursement	95,000	95,000	95,000	120,000	98,100	(21,900)	
Charter Reimbursement	108,733	465,958	189,670	157,881	224,280	66,399	
Choice Revenues	650,000	650,000	300,000			0	
Indirect Cost Reimbursement	15,000	25,000	25,000			0	
Interest Revenue	120,000	95,000	25,000	14,000	14,000	0	
E&D for budget support	280,000	255,000	450,000	633,441	500,000	(133,441)	
E&D for contingency	280,000	280,000	280,000	280,000	280,000	0	
Assessments	16,184,324	16,851,972	17,317,645	17,674,829	18,300,597	625,768	
Total Revenue	27,776,352	28,250,450	28,214,835	28,527,558	29,130,815	603,257	2.1%
Total Expense	27,776,352	28,250,450	28,214,835	28,527,558	29,130,815	603,257	2.1%
Revenue less Expense	0	0	0	0	(0)		
Assessments							
Amherst	12,574,043	13,112,795	13,506,166	13,746,434	14,158,830	412,396	3.00%
Pelham	1,061,837	1,127,285	1,171,256	1,205,893	1,259,488	53,595	4.44%
Leverett	1,142,105	1,197,275	1,238,608	1,297,147	1,398,899	101,752	7.84%
Shutesbury	1,406,339	1,414,617	1,401,615	1,425,355	1,483,380	58,025	4.07%
	16,184,324	16,851,972	17,317,645	17,674,829	18,300,597	625,768	3.54%
	1.1%	4.1%	2.8%	2.1%	3.5%		

Amherst-Pelham Regional School District State Aid - Actual and Constant Dollars

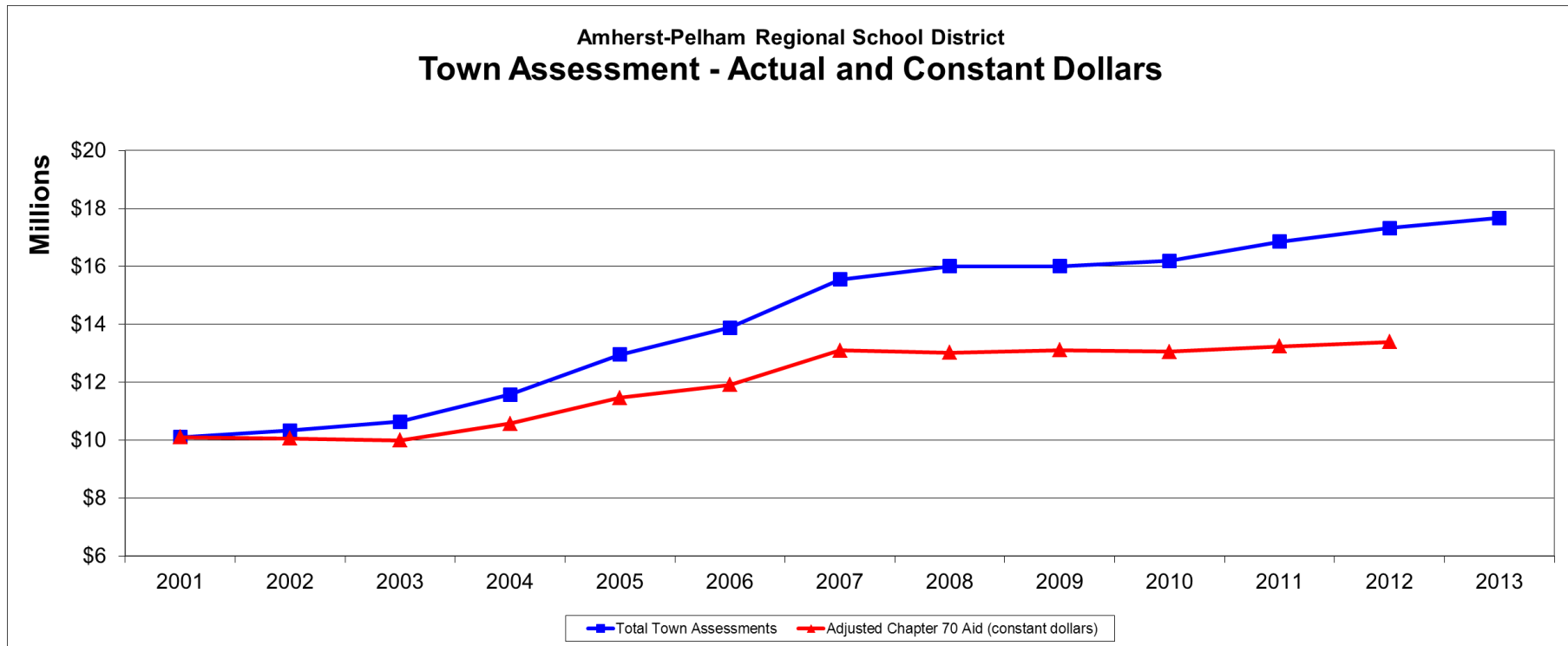


State Aid - Actual and Constant Dollars

Fiscal Year	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	BUDGET 2013
Chapter 70 Aid	8,651,432	9,419,188	9,419,965	9,252,140	9,190,885	9,343,785	9,689,857	9,793,582	9,883,632	9,685,959	9,120,106	9,169,067	9,233,467
Transportation Reimbursement	688,497	951,461	510,444	367,910	543,132	652,248	854,149	835,542	840,782	537,723	553,785	568,803	508,140
Total State Aid	9,339,929	10,370,649	9,930,409	9,620,050	9,734,017	9,996,033	10,544,006	10,629,124	10,724,414	10,223,682	9,673,891	9,737,870	9,741,607
CPI - U, Base Period = 1982 - 1984	191.5	196.5	203.9	209.5	216.4	223.1	227.4	235.4	233.78	237.45	243.88	247.73	
CPI - U, Adjustment for constant dollars (2000)	100%	97%	94%	91%	88%	86%	84%	81%	82%	81%	79%	77%	
Adjusted State Aid (constant dollars)	\$ 9,339,929	\$10,106,765	\$ 9,326,500	\$ 8,793,506	\$ 8,613,975	\$ 8,580,190	\$ 8,879,407	\$ 8,646,887	\$ 8,784,863	\$ 8,245,252	\$ 7,596,154	\$ 7,527,559	

Ch. 70 cut mid-year in FY09; 1:1 funding from ARRA grant for \$1,039,405 (included here)

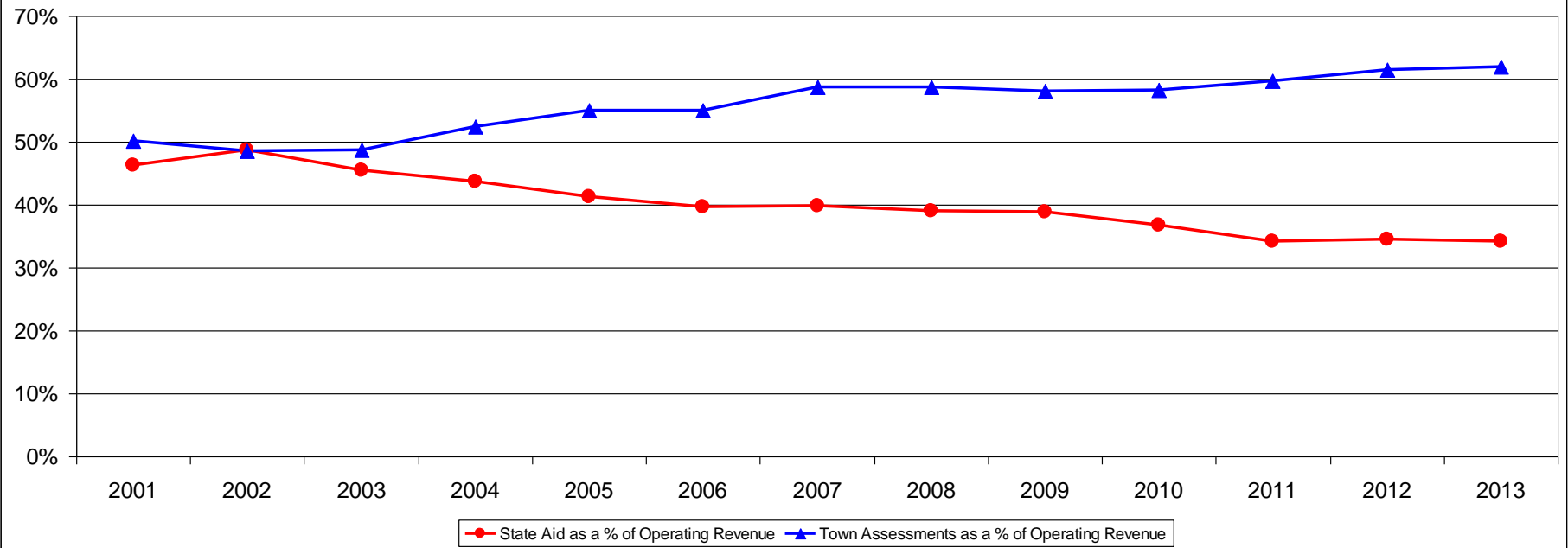
Amherst-Pelham Regional School District Town Assessment - Actual and Constant Dollars



Town Assessments - Actual and Constant Dollars

Fiscal Year	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	BUDGET 2013
Amherst Assessment	7,656,829	7,820,306	8,005,669	8,707,273	9,754,341	10,508,489	11,904,067	12,381,585	12,395,375	12,574,043	13,112,795	13,506,166	13,746,434
Pelham Assessment	575,794	597,447	642,751	699,081	783,147	820,610	968,821	997,336	1,024,307	1,061,837	1,127,285	1,171,256	1,205,893
Leverett Assessment	874,374	850,556	878,582	955,579	1,070,489	1,126,318	1,180,799	1,151,564	1,130,932	1,142,105	1,197,275	1,238,608	1,297,147
Shutesbury Assessment	989,525	1,056,724	1,107,783	1,204,867	1,349,755	1,419,516	1,493,245	1,473,424	1,454,908	1,406,339	1,414,617	1,401,615	1,425,355
Total Town Assessments	10,096,522	10,325,033	10,634,785	11,566,800	12,957,732	13,874,933	15,546,932	16,003,909	16,005,522	16,184,324	16,851,972	17,317,645	17,674,829
CPI - U, Base Period = 1982 - 1984	191.5	196.5	203.9	209.5	216.4	223.1	227.4	235.4	233.78	237.45	243.88	247.73	
CPI - U, Adjustment for constant dollars (2000)	100%	97%	94%	91%	88%	86%	84%	81%	82%	81%	79%	77%	
Adjusted Chapter 70 Aid (constant dollars)	\$ 10,096,522	\$ 10,062,310	\$ 9,988,040	\$ 10,572,994	\$ 11,466,755	\$ 11,909,680	\$ 13,092,513	\$ 13,019,323	\$ 13,110,863	\$ 13,052,424	\$ 13,232,543	\$ 13,386,869	

Amherst-Pelham Regional School District State Aid and Town Assessments as a Percentage of Operating Revenues



State Aid and Town Assessments as a Percentage of Operating Revenues

Fiscal Year	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	BUDGET 2013
Operating Revenue	20,154,894	21,269,865	21,820,738	22,041,982	23,582,343	25,217,948	26,500,568	27,257,882	27,564,232	27,776,352	28,250,450	28,214,835	28,527,558
Chapter 70 Aid	8,651,432	9,419,188	9,419,965	9,252,140	9,190,885	9,343,785	9,689,857	9,793,582	9,883,632	9,685,959	9,120,106	9,169,067	9,233,467
Transportation Reimbursement	688,497	951,461	510,444	367,910	543,132	652,248	854,149	835,542	840,782	537,723	553,785	568,803	508,140
Total State Aid	9,339,929	10,370,649	9,930,409	9,620,050	9,734,017	9,996,033	10,544,006	10,629,124	10,724,414	10,223,682	9,673,891	9,737,870	9,741,607
State Aid as a % of Operating Revenue	46%	49%	46%	44%	41%	40%	40%	39%	39%	37%	34%	35%	34%
Amherst Assessment	7,656,829	7,820,306	8,005,669	8,707,273	9,754,341	10,508,489	11,904,067	12,381,585	12,395,375	12,574,043	13,112,795	13,506,166	13,746,434
Pelham Assessment	575,794	597,447	642,751	699,081	783,147	820,610	968,821	997,336	1,024,307	1,061,837	1,127,285	1,171,256	1,205,893
Leverett Assessment	874,374	850,556	878,582	955,579	1,070,489	1,126,318	1,180,799	1,151,564	1,130,932	1,142,105	1,197,275	1,238,608	1,297,147
Shutesbury Assessment	989,525	1,056,724	1,107,783	1,204,867	1,349,755	1,419,516	1,493,245	1,473,424	1,454,908	1,406,339	1,414,617	1,401,615	1,425,355
Total Town Assessments	10,096,522	10,325,033	10,634,785	11,566,800	12,957,732	13,874,933	15,546,932	16,003,909	16,005,522	16,184,324	16,851,972	17,317,645	17,674,829
Town Assessments as a % of Operating Revenue	50%	49%	49%	52%	55%	55%	59%	59%	58%	58%	60%	61%	62%
Other Funding Sources	718,443	574,183	1,255,544	855,132	890,594	1,346,982	409,630	624,849	834,296	1,368,346	1,724,587	1,159,320	1,111,122
Other Funding Sources as a % of Operating Revenue	4%	3%	6%	4%	4%	5%	2%	2%	3%	5%	6%	4%	4%

Other Funding Sources: Medicaid reimbursement, Charter Tuition reimbursement, School Choice revenues, indirect cost reimbursement from grants, interest revenue, support from E&D.

E&D History				Following Year Budget			
Certified		Calc %	Total	Operating	Capital	FY	
E&D at 6/30/2014	711,235	2.26%	31,451,010	29,859,085	1,591,925	FY15	
	(200,000)						
	(300,000)		committed to FY15 operating budget support				
	100,000		projected from FY14 operating budget close				
E&D at 6/30/2013	911,235	2.96%	30,788,515	29,130,815	1,657,700	FY14	
	(450,000)						
	(500,000)		committed to FY14 operating budget support				
	50,000		projected from FY13 operating budget close				
E&D at 6/30/2012	1,361,235	4.50%	30,248,558	28,527,558	1,721,000	FY13	
E&D at 6/30/2011	1,448,820	4.84%	29,913,679	28,214,835	1,698,844	FY12	
E&D at 6/30/2010	1,044,661	3.48%	30,017,738	28,250,450	1,767,288	FY11	
E&D at 6/30/2009	1,036,578	3.50%	29,614,399	27,776,352	1,838,047	FY10	
E&D at 6/30/2008	927,546	3.09%	30,019,601	28,120,995	1,898,606	FY09	
E&D at 6/30/2007	988,486	3.34%	29,563,420	27,567,000	1,996,420	FY08	
E&D at 6/30/2006	1,010,604	3.48%	29,066,004	26,688,485	2,377,519	FY07	
E&D at 6/30/2005	549,649	1.95%	28,236,664	25,365,747	2,870,917	FY06	
E&D at 6/30/2004	394,893 *	1.55%	25,539,326	23,813,267	1,726,059	FY05	
E&D at 6/30/2003	339,287 *	1.40%	24,234,614	22,220,587	2,014,027	FY04	
E&D at 6/30/2002	251,309	1.05%	24,023,034	21,953,327	2,069,707	FY03	
* Audited, not Certified							

School Choice Funding and Expenditure History							
			Beginning Balance	Revenue	Exp	Net Gain/(loss)	Ending Balance
		FY00		285,167	(285,167)		-
		FY01	-	475,878	(360,000)	115,878	115,878
		FY02	115,878	560,051	(450,000)	110,051	225,929
		FY03	225,929	799,088	(715,000)	84,088	310,017
		FY04	310,017	727,237	(840,000)	(112,763)	197,254
		FY05	197,254	756,393	(900,000)	(143,607)	53,647
		FY06	53,647	660,455	(600,000)	60,455	114,102
		FY07	114,102	753,294	(34,762)	718,532	832,634
		FY08	832,634	574,683	(500,000)	74,683	907,317
		FY09	907,317	483,379	(676,648)	(193,269)	714,048
		FY10	714,048	436,022	(650,000)	(213,978)	500,070
		FY11 Actual	500,070	433,378	(650,000)	(216,622)	283,448
		FY12 Actual	283,448	567,688	(300,000)	267,688	551,136
		FY13 Reprojecte	551,136	637,205	(470,000)	167,205	718,341
		FY14 Budgeted	718,341	650,000	(717,000)	(67,000)	651,341
		FY15 Projected	651,341	650,000	(650,000)	-	651,341
		FY16 Projected	651,341	650,000	(650,000)	-	651,341

Budgeted Support from Both Sources			Choice	E&D	Total	
		FY10	650,000	280,000	930,000	
		FY11	650,000	255,000	905,000	
		FY12	300,000	450,000	750,000	
		FY13 Budget	470,000	633,444	1,103,444	353,444
		FY14 Budget	717,000	500,000	1,217,000	113,556
		FY15 Projected	650,000	300,000	950,000	(267,000)
		FY16 Projected	650,000	200,000	850,000	(100,000)

The Expense Budget

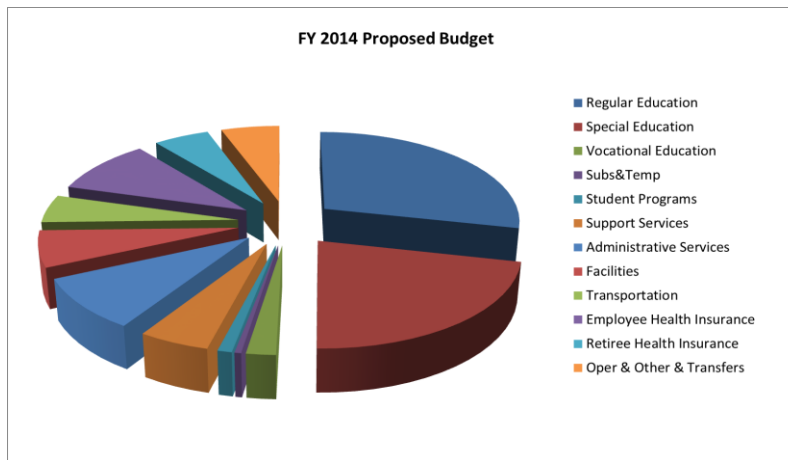
The following page presents the budget summarized by functional areas. These are further sorted by Payroll Accounts and Expense Accounts.

Following the summary page are graphical representations of the FY2014 budget compared to the FY2004 budget. The largest share of the increase went for health insurance, both for current employees and for retired teacher group health insurance. The second largest increase was for Special Education expenses, including tuitions to out of district placements. Of note is the fact that prior to FY2009 the costs of bussing services for all member town schools (including their elementary schools) were provided by the Regional District as called for in the Regional Agreement. At the request of DESE the Agreement was amended so that the cost of elementary routes would be borne by the elementary districts effective FY2009.

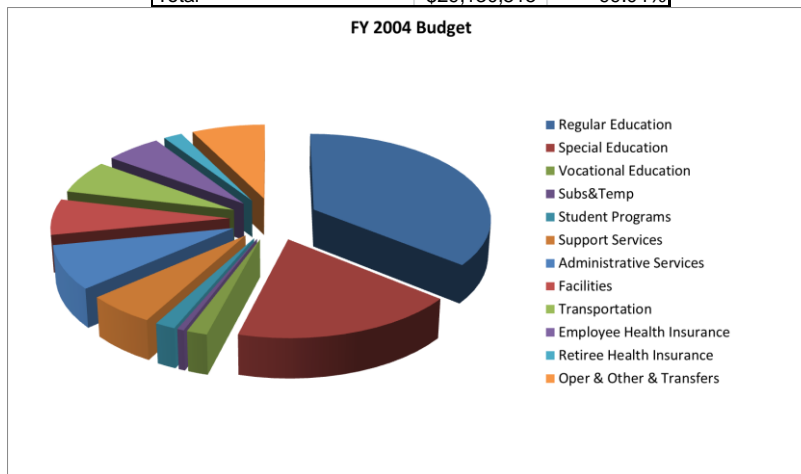
Amherst Pelham Regional School District

General Fund Appropriation

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 BUDGET	FY13 CURRENT	FY14 BUDGET	DIFF
PAYROLL ACCOUNTS								
Regular Education	7,205,894	6,622,697	6,841,593	6,878,676	7,314,416	7,299,410	6,762,669	(551,747)
Special Education	4,022,291	4,103,660	4,031,212	4,417,500	4,597,395	4,604,375	4,606,665	9,270
Other Programs	321,309	296,586	228,701	252,396	255,597	255,597	247,858	(7,739)
Support Services	1,256,715	1,209,486	1,239,511	1,315,766	1,314,879	1,315,329	1,312,829	(2,050)
School Administration	1,384,880	1,274,677	1,199,724	1,261,674	1,230,111	1,230,111	1,224,665	(5,446)
Central Administration	535,319	517,944	561,667	617,478	595,420	595,420	653,369	57,949
Information Systems	204,408	232,073	249,281	184,726	207,619	207,169	229,871	22,252
Facilities	791,460	756,295	751,044	773,158	752,169	752,169	764,399	12,230
Transportation	430,228	393,373	400,357	406,577	465,463	465,463	440,897	(24,566)
Total Salaries	16,152,503	15,406,793	15,503,090	16,107,951	16,733,069	16,725,043	16,243,222	(489,847)
Substitutes	160,573	176,211	122,005	111,192	136,337	136,337	136,337	-
EXPENSE ACCOUNTS:								
Regular Education	985,976	1,229,957	1,178,794	1,258,597	1,361,347	1,361,086	1,462,349	101,002
Special Education	1,257,448	1,338,288	1,329,526	1,272,783	1,208,071	1,197,639	1,701,673	493,602
Other Programs	551,947	528,272	582,796	627,360	197,588	199,890	646,864	449,276
Support Services	130,526	106,914	124,264	138,654	133,923	143,458	143,995	10,072
School Administration	51,127	54,676	56,265	75,044	70,789	73,380	72,561	1,772
Central Administration	196,728	162,577	187,387	184,714	175,813	193,022	193,850	18,037
Information Systems	354,665	368,027	494,875	258,911	260,626	293,585	260,626	-
Facilities	308,970	330,456	411,383	288,178	268,096	267,547	268,050	(46)
Utilities	989,060	879,023	931,479	855,827	910,823	910,823	822,961	(87,862)
Transportation	894,156	871,410	874,558	920,841	936,796	937,296	987,843	51,047
Health Insurance								-
Employees	2,685,329	2,891,219	2,657,013	2,502,911	2,801,209	2,801,209	2,814,411	13,202
Retirees	1,403,394	1,294,678	1,282,049	1,444,288	1,422,856	1,422,856	1,510,797	87,941
Other Operation Services	1,392,144	1,544,180	1,532,376	1,440,829	1,555,733	1,555,733	1,726,963	171,230
Other Programs & Control Accts	1,000	1,000	1,000	1,000	354,482	308,654	981,888	627,406
Total Expenses	11,202,470	11,600,678	11,643,765	11,269,937	11,658,152	11,666,178	13,594,831	1,936,679
LEVEL SERVICES TOTAL	27,515,546	27,183,682	27,268,859	27,489,079	28,527,558	28,527,558	29,974,390	1,446,832
Level Services % Increase								
Additions and Reductions	-	-	-	-	-	-	(843,575)	(843,575)
BUDGET TOTAL	27,515,546	27,183,682	27,268,859	27,489,079	28,527,558	28,527,558	29,130,815	603,257
Change from previous year	257,665	(331,864)	85,177	220,220	1,038,479	-	603,257	
Percent change from previous ye	0.9%	-1.2%	0.3%	0.8%	3.8%		2.1%	



FY 2014 Proposed Budget		
Regular Education	\$8,225,018	28.23%
Special Education	\$6,308,338	21.66%
Vocational Education	\$601,821	2.07%
Subs&Temp	\$136,337	0.47%
Student Programs	\$292,901	1.01%
Support Services	\$1,456,824	5.00%
Administrative Services	\$2,634,942	9.05%
Facilities	\$1,855,410	6.37%
Transportation	\$1,428,740	4.90%
Employee Health Insurance	\$2,814,411	9.66%
Retiree Health Insurance	\$1,510,797	5.19%
Oper & Other & Transfers	\$1,585,276	5.44%
E&D Contingency	\$280,000	0.96%
Total	\$29,130,815	99.04%



FY 2004 Budget		
Regular Education	\$7,653,673	35.81%
Special Education	\$3,916,727	18.32%
Vocational Education	\$357,245	1.67%
Subs&Temp	\$119,296	0.56%
Student Programs	\$352,511	1.65%
Support Services	\$1,202,379	5.62%
Administrative Services	\$1,766,628	8.26%
Facilities	\$1,442,160	6.75%
Transportation	\$1,356,470	6.35%
Employee Health Insurance	\$1,208,539	5.65%
Retiree Health Insurance	\$406,638	1.90%
Oper & Other & Transfers	\$1,593,400	7.45%
E7D Contingency	\$0	0.00%
Total	\$21,375,666	100.00%

Category	FY 2004 Budget	FY 2014 Proposed Budget
Regular Education	7,600,000	8,300,000
Special Education	3,900,000	6,300,000
Vocational Education	400,000	600,000
Sub&I Temp	200,000	200,000
Student Programs	400,000	300,000
Support Services	1,200,000	1,400,000
Administrative Services	1,700,000	2,600,000
Facilities	1,400,000	1,800,000
Transportation	1,300,000	1,400,000
Employee Health Insurance	1,200,000	2,800,000
Retiree Health Insurance	400,000	1,500,000
Oper & Other & Transfers	1,600,000	1,600,000

	FY 2004 Budget	FY 2014 Proposed Budget	Change	% Change
Regular Education	7,653,673	\$8,225,018	571,345	7.5%
Special Education	3,916,727	\$6,308,338	2,391,611	61.1%
Vocational Education	357,245	\$601,821	244,576	68.5%
Subs&Temp	119,296	\$136,337	17,041	14.3%
Student Programs	352,511	\$292,901	(59,610)	-16.9%
Support Services	1,202,379	\$1,456,824	254,445	21.2%
Administrative Services	1,766,628	\$2,634,942	868,314	49.2%
Facilities	1,442,160	\$1,855,410	413,250	28.7%
Transportation	1,356,470	\$1,428,740	72,270	5.3%
Employee Health Insurance	1,208,539	\$2,814,411	1,605,872	132.9%
Retiree Health Insurance	406,638	\$1,510,797	1,104,159	271.5%
Oper & Other & Transfers	1,593,400	\$1,585,276	(8,124)	-0.5%
E&D Contingency	0	\$280,000	280,000	0.0%
	21,375,666	29,130,815	7,755,149	

17

TRACKING CHANGES TO THE BUDGET DURING BUDGET DEVELOPMENT

The first step in developing the budget for the next year is to re-project a Level Services Budget. This projects the current year budget into the next year unchanged but adjusted for negotiated wage increases (except for years when contracts are pending successful negotiations), projected changes for tuitions and enrollments (Charter Schools, Special Education), transportation cost changes, insurance cost changes, anticipated retirements and other fixed operating cost changes.

During budget development the net of all changes to the Level Services Budget is indicated by a single change number affecting the bottom line.

The detailed, specific changes are noted in a single document that reflects a) adjustments due to changing operating conditions, b) additions to the budget for specific purposes, and c) reductions to the budget to meet funding levels. This places all changes in one location, eliminating the need to hunt through individual lines to find changes.

The line-by-line budget reflects the Level Services Budget developed for the next year in the context of the current year budget and prior year's actual expenditures. The net of the budget adjustments to be made are included on a control account line.

The line-by-line staffing report reflects the staffing pattern as of October 1 of the current year, adjusted for known changes to funding support. For instance if a Grant is expected to provide reduced support, the appropriated budget will reflect an increase to pick up the position no longer funded by the Grant. In the same way, if a Revolving Fund is expected to provide reduced support, the appropriated budget will reflect an increase to pick up the position no longer funded by the Revolving Fund.

Once the budget is finalized the detailed, specific changes are moved out of the control account and recorded to the appropriate budget lines.

AMHERST-PELHAM REGIONAL SCHOOL DISTRICT
FY14 Budget
Budget Additions / (Reductions)
to Level Services Budget

Budget Adjustments - Increases/(decreases)

Description	FTE	\$	Total
HR - Software/Travel/Supplies		8,174	
IS - Training/Relicensing/Dues		17,523	
FAC - Supplies/Maintenance		13,000	
SE - Supplies/Travel/Equip/Tests		53,676	
SE - Extended Year/Tutors/Monitors/Legal/Stipends		114,760	
SE - Contracted Transportation		22,165	
HEALTH - Contracted Services/Other		9,100	
SUPT - Consultants/Supplies/Travel		(81)	
Reduce Anticipated Vocational Tuitions		(32,740)	
Salary Offset to Halth Trust Fund		(29,924)	
	-		175,653

Budget Additions

Description	FTE	\$	
Steps to Success Liaison	1.00	57,594	
Summer Scheduling Stipend MS		12,000	
	1.00		69,594

Budget Reductions

Description	FTE	\$
Retirement Incentives to be paid in FY13		(117,000)
Sabbatical Savings FY14		(30,000)
Part Time Van Driver		(12,000)
C/O Staff Adjustment		(21,980)
.2 Webmaster	(0.20)	(11,510)
.8 Student Services Administrator	(0.80)	(72,127)
.2 ELE Coordinator	(0.20)	(14,795)
1.0 SEC Coordinator	(1.00)	(57,549)
BO Staff Turnover Savings		(10,142)
Staff Turnover Savings		(69,072)
SE Prepayment of partial summer tuitions		(100,000)
1.0 Back of the budget placeholder	(1.00)	(57,549)
.8 Two temp leave requests district	(0.80)	(27,452)
1.0 SEC Teacher	(1.00)	(57,549)
1.0 Internal Suspension MS (para offset)	(1.00)	(43,099)
1.0 Computer Teacher MS	(1.00)	(57,549)
1.0 Physical Education Teacher	(1.00)	(57,549)
1.0 Clerical/Secretary MS	(1.00)	(26,438)
2.3 Academics HS	(2.30)	(132,351)
1.6 Electives HS	(1.60)	(87,111)
1.5 Paraprofessionals HS	(1.50)	(26,000)
	(14.40)	(1,088,822)

Net Budget Additions / (reductions)	(13.40)	(843,575)	(843,575)
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Net TARGET Budget Additions / (reductions)			(843,575)
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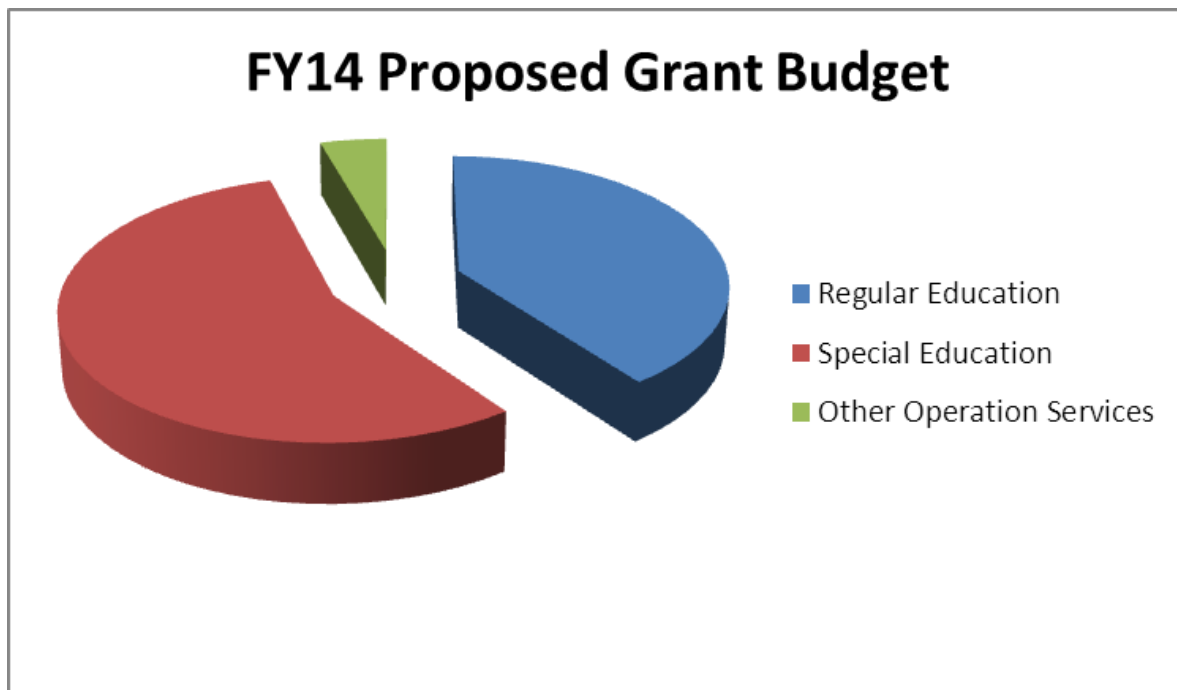
Net reductions required to meet projected budget support			-
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GRANT FUNDS



GRANT FUNDS BUDGET

State and Federal grants are subject to legislative approval and are either competitive or entitlements. In addition, grants may be received from private sources. Grant applications, once approved by the School Committee, must be submitted to and approved by the appropriate awarding agency. Grant funds are intended to supplement funding from local appropriations for specific target areas. Because these funds are awarded on an annual basis, any funds not expended must be returned to the awarding agency unless otherwise stated at the time of the award.



FY14 Proposed Grant Budget		
Regular Education	214,208	39.8%
Special Education	299,509	55.7%
Other Operation Services	23,923	4.4%
Total	537,640	100.0%

Special Revenue Funds						
Grants Summary						
	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 CURRENT	FY14 BUDGET
<u>PAYROLL ACCOUNTS:</u>						
Amherst Education Foundation	-	-	-	-	11,000	11,000
Amherst College	-	-	23,979	110,478	74,983	85,000
ARRA IDEA	-	91,845	320,880	-	-	-
Ed Jobs	-	-	26,893	-	-	-
FLAP Grant	43,748	-	-	-	-	-
Perkins	10,000	10,000	-	-	-	-
Race to the Top	-	-	-	1,000	5,000	6,000
Special Education IDEA	444,850	423,143	278,450	234,779	283,170	276,293
Special Education Improvement	-	-	-	22,662	8,206	8,000
Summer Academic Support	18,599	26,500	13,815	17,931	18,000	17,000
Title IIA	93,513	88,849	67,438	36,946	46,007	44,500
Title IID	810	4,500	-	-	-	-
Title IV	3,055	3,299	3,365	-	-	-
Other Funds	99,278	70,388	25,500	-	-	-
Total Salaries	713,853	718,524	760,320	423,796	446,366	447,793
<u>EXPENSE ACCOUNTS:</u>						
Amherst Education Foundation	-	-	-	-	12,000	12,000
Amherst College	-	-	-	10,222	2,599	-
ARRA IDEA	-	86,591	176,188	-	-	-
ARRA SFSF	1,039,405	-	48,961	-	-	-
Ed Jobs	-	-	134,798	370,588	36,016	-
FLAP Grant	13,713	-	-	-	-	-
Race to the Top	-	-	-	32,273	32,080	34,408
Special Education IDEA	55,197	58,932	24,913	33,132	22,343	23,139
Special Education Improvement	-	-	-	14,532	15,000	14,000
Summer Academic Support	201	1,546	625	769	800	700
Title IIA	42,238	40,346	3,720	16,559	6,218	5,600
Title IID	2,692	490	-	-	-	-
Title IV	8,247	6,682	229	-	8,269	-
Other Funds	51,329	34,447	29,562	633	500	-
Total Expenses	1,213,022	229,034	418,996	478,708	135,825	89,847
GRANTS BUDGET TOTAL	1,926,875	947,558	1,179,316	902,504	582,191	537,640

GRANTS

AMHERST COLLEGE – PRIVATE GRANT

GRANT PURPOSE:

To fund the VELA Scholars program at the Amherst Regional Middle School and to underwrite salaries for the district Volunteer Coordinator position and the Director of Teaching and Learning.

NOTE:

This page reflects initiatives in FY 13.

Region Staff	
Committee Action	Funds paid for 1.0 FTE of the Volunteer Coordinator position.
Administrator	Funds paid for .40 FTE of Director of Teaching and Learning.
Stipends	Funds are used to pay stipends for teachers and paras working in the VELA Scholars program.
Region Expense	
Other Expenses	Funds used to pay for snacks

Grants

Amherst College

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 CURRENT	FY14 BUDGET
PENDITURES						
<u>PAYROLL ACCOUNTS:</u>						
Volunteer Coordinator		-	23,979	42,980	19,805	45,155
Curriculum Director		-	-	45,979	50,365	39,845
Vela Scholars Stipends				21,519	4,813	-
Total Salaries	-	-	23,979	110,478	74,983	85,000
<u>EXPENSE ACCOUNTS:</u>						
Vela Scholars Supplies/CTR Srv				3,331	2,599	-
Health Insurance		-	-	6,891	-	-
Total Expenses	-	-	-	10,222	2,599	-
BUDGET TOTAL	-	-	23,979	120,700	77,582	85,000

GRANTS

RACE TO THE TOP

GRANT PURPOSE:

Federal Race to the Top funding supports school districts to accelerate many facets of education reform and to initiate new projects that are broadly organized into four areas: standards and assessments, great teachers and leaders, school turnaround, and data systems.

NOTE:

This page reflects current initiatives for FY 13.

Amherst Staff	
Teacher/Paraprofessional Stipends	Funds are used to support teachers to attend high quality PD and for classroom substitutes.
Amherst Expense	
Consultant	Funds are used for professional development through UMass Graduate School of Education for teachers and school leaders to increase literacy and capacity for educational excellence.
Travel	Funds are used for teachers to attend high quality professional development conferences, consistent with district initiatives, held outside the district.

Grants

Race To The Top

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 CURRENT	FY14 BUDGET
EXPENDITURES						
<u>PAYROLL ACCOUNTS:</u>						
Administrators						
Teachers						
Specialists						
Paraprofessionals						
Clerical Staff						
Stipends				1,000	5,000	6,000
Total Salaries	-	-	-	1,000	5,000	6,000
<u>EXPENSE ACCOUNTS:</u>						
MTRB/HCTY						
Consultants				31,066	31,280	33,608
Texts/Non-Instructional						
Travel				101	800	800
Other Expenses						
Indirect Costs				1,106		
Total Expenses	-	-	-	32,273	32,080	34,408
BUDGET TOTAL	-	-	-	33,273	37,080	40,408

GRANTS

IDEA – SPECIAL EDUCATION

GRANT PURPOSE:

The purpose of this federal entitlement grant program is to provide funds to ensure that eligible students with disabilities receive a free and appropriate public education that includes special education and related services designed to meet their individual needs.

NOTE:

This page reflects current initiatives for FY 13

Region Staff	
Teachers	Funds are used to pay for a total of 2.96 FTE of five teacher's salaries.
Paraprofessionals	Funds are used to for a 1.0 FTE paraprofessional.
Clerical	Funds are used to pay for 1.08 FTE of three clerical staff.
Region Expense	
MTRS/HCTY	Funds are used for the Massachusetts Teacher Retirement System & Hampshire County Retirement System, 9% of the teachers' salary paid off of the grant.

Grants

Special Education IDEA

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 CURRENT	FY14 BUDGET
EXPENDITURES						
<u>PAYROLL ACCOUNTS:</u>						
Administrators	-	-	-	-	-	
Teachers	171,237	138,589	26,171	84,748	195,894	193,749
Specialists	44,520	75,710	143,680	96,112	9,238	8,788
Paraprofessionals	141,036	138,366	59,329	16,866	16,114	15,756
Clerical Staff	41,819	42,475	45,549	37,053	61,924	58,000
Stipends	46,238	28,003	3,721	-	-	-
Total Salaries	444,850	423,143	278,450	234,779	283,170	276,293
<u>EXPENSE ACCOUNTS:</u>						
MTRB/HCTY	35,145	35,540	20,432	21,065	22,343	21,923
Consultants	-	3,500	-	3,517		
Texts/Non-Instructional	4,642	1,408	4,481			1,216
Travel	210	2,610	-			
Other Expenses	-	-	-			
Indirect Costs	15,200	15,874	-	8,550		
Total Expenses	55,197	58,932	24,913	33,132	22,343	23,139
BUDGET TOTAL	500,047	482,075	303,363	267,911	305,513	299,432

GRANTS

SUMMER ACADEMIC SUPPORT – REGULAR/SUMMER EDUCATION

GRANT PURPOSE:

The goal of this grant program is to enhance academic support services, during the summer, for post 12th graders who have not met the Competency Determination required for a high school diploma and high school students who scored in the warning/failing or needs improvement levels on their most recent MCAS in English Language Arts or Math, and/or the warning/failing level on their most recent Science Technology/Engineering MCAS

NOTE:

This page reflects current initiatives for FY 13.

Region Staff	
Stipends	Funds are used for the Summer School Coordinator and teachers in the Summer Academic Support Program.
Region Expense	
Instructional Materials	Funds are used to provide instructional materials necessary for the Summer Academic Support Program.
Indirect Cost	Indirect cost based on state approved rate.

Grants

Summer Academic Support

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 CURRENT	FY14 BUDGET
EXPENDITURES						
<u>PAYROLL ACCOUNTS:</u>						
Administrators	-	-	-	-	-	-
Teachers	-	-	-	-	-	-
Specialists	-	-	-	-	-	-
Paraprofessionals	-	-	-	-	-	-
Clerical Staff	500	-	-	-	-	-
Stipends	18,099	26,500	13,815	17,931	18,000	17,000
Total Salaries	18,599	26,500	13,815	17,931	18,000	17,000
<u>EXPENSE ACCOUNTS:</u>						
MTRB/HCTY	-	-	-	-	-	-
Consultants	-	-	-	-	-	-
Texts/Non-Instructional	-	1,047	143	229	300	250
Travel	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-
Indirect Costs	201	499	482	540	500	450
Total Expenses	201	1,546	625	769	800	700
BUDGET TOTAL	18,800	28,046	14,440	18,700	18,800	17,700

GRANTS

TITLE IIA TEACHER QUALITY – REGULAR EDUCATION

GRANT PURPOSE:

The purpose of this federal grant program is to increase student achievement through comprehensive district initiatives that focus on the preparation, training, recruitment, and retention of highly qualified educators. These initiatives should be aligned with Massachusetts' reform efforts and should help districts meet the No Child Left Behind (NCLB) goals and requirements for highly qualified teachers, and instructional paraprofessionals in Title I targeted assistance and school wide programs, and high-quality professional development. The goal is to improve the overall effectiveness of all educators, including administrators, within the district.

NOTE:

This page reflects current initiatives for FY 13

Region Staff	
Teachers	Funds pay for .10 FTE of the Mentor Leader at the High School.
Teacher Stipends	Funds are used to pay teachers to attend high quality professional development workshops/trainings and to pay teachers for summer curriculum development work.
Administrators	Funds will be used to pay for .25 FTE of the Math Curriculum Director
Region Expense	
MTRS	Funds are used for the Massachusetts Teacher Retirement System, 9% of teacher salary paid off of grant.
Instructional Materials	Funds are used to provide materials necessary to implement programming supported by high quality professional development.
Non Instructional Supplies	Funds are used to provide materials necessary for professional development workshops/trainings.
Travel	Funds are used for teachers to attend high quality professional development conferences, consistent with district initiatives, held outside the district.
Indirect Cost	Indirect cost based on state approved rate.

Grants

Title IIA

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 CURRENT	FY14 BUDGET
EXPENDITURES						
<u>PAYROLL ACCOUNTS:</u>						
Administrators	-	10,000	-	14,350	20,000	20,000
Teachers	60,202	21,364	5,017	4,484	7,007	6,000
Specialists	-	-	-	-	-	-
Paraprofessionals	-	-	-	-	-	-
Clerical Staff	-	-	-	-	-	-
Stipends	33,311	57,485	62,421	18,112	19,000	18,500
Total Salaries	93,513	88,849	67,438	36,946	46,007	44,500
<u>EXPENSE ACCOUNTS:</u>						
MTRB/HCTY	4,473	1,550	452	1,695	2,431	2,000
Consultants	31,057	23,458	-	-	-	-
Texts/Non-Instructional	2,032	774	-	3,297	1,000	1,000
Travel	2,229	12,084	1,100	9,668	865	800
Other Expenses	-	-	-	-	-	-
Indirect Costs	2,447	2,480	2,168	1,899	1,922	1,800
Total Expense	42,238	40,346	3,720	16,559	6,218	5,600
BUDGET TOTAL	135,751	129,195	71,158	53,505	52,225	50,100

GRANTS

TITLE IV SAFE & DRUG FREE SCHOOLS – REGULAR EDUCATION

GRANT PURPOSE:

The goal of this grant program is to support programs/activities that comply with the SDFSC Principles of Effectiveness including professional development in evidence-based programs for violence and substance abuse prevention; provide a safe and drug free environment that supports academic achievement; are designed to prevent and reduce violence and delinquency; and create a well disciplined environment conducive to learning.

NOTE:

This page reflects current initiatives for FY 13.

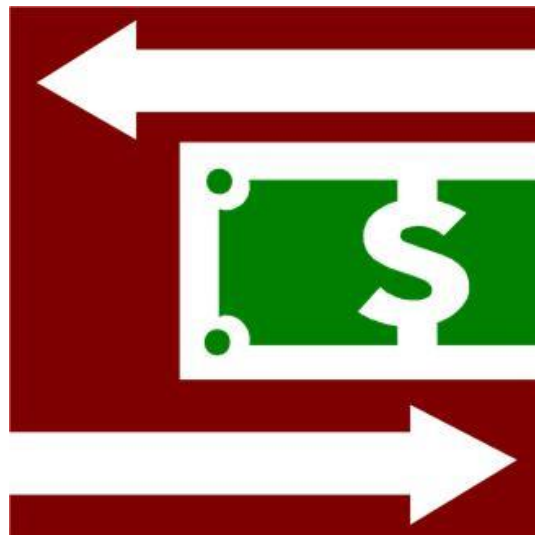
Region Expense	
Instructional Supplies	Funds are used to provide materials necessary for prevention of bullying.

Grants

Title IV

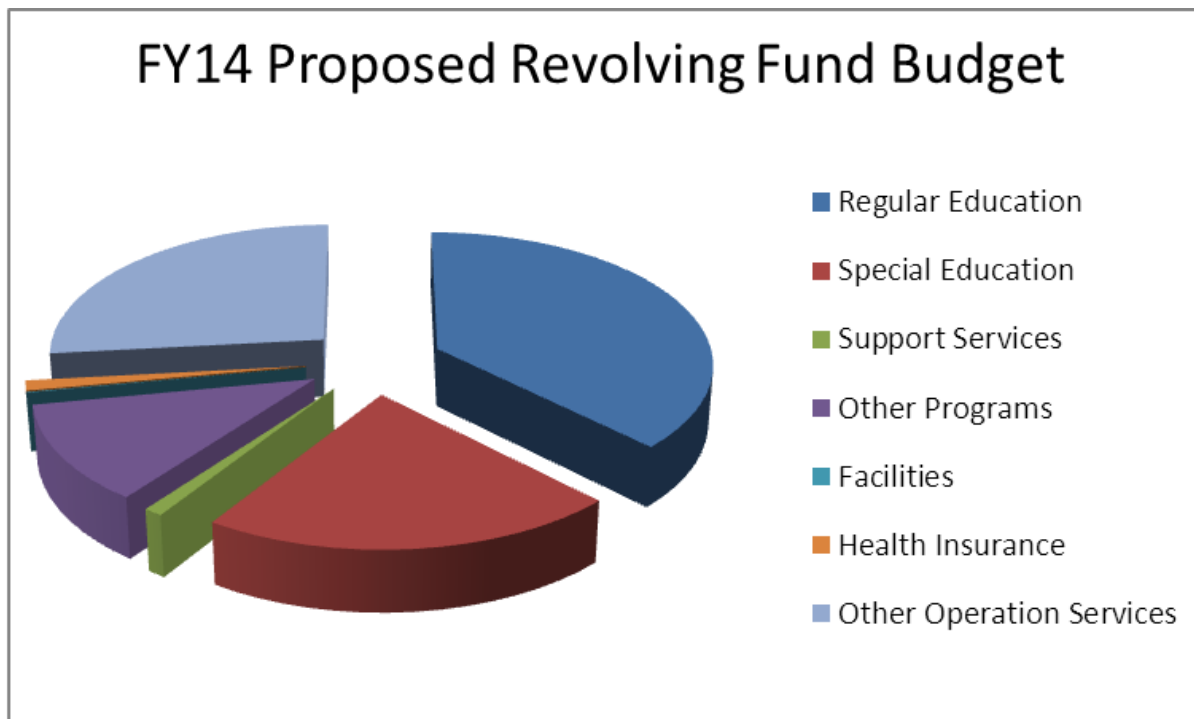
	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 CURRENT	FY14 BUDGET
EXPENDITURES						
<u>PAYROLL ACCOUNTS:</u>						
Administrators	-	-	-	-	-	-
Teachers	-	-	-	-	-	-
Specialists	-	-	-	-	-	-
Paraprofessionals	-	-	-	-	-	-
Clerical Staff	-	-	-	-	-	-
Stipends	3,055	3,299	3,365	-	-	-
Total Salaries	3,055	3,299	3,365	-	-	-
<u>EXPENSE ACCOUNTS:</u>						
MTRB/HCTY	-	-	-	-	-	-
Consultants	-	-	-	-	-	-
Instructional Supplies					8,269	
Texts/Non-Instructional	2,707	5,632	-	-		-
Travel	5,336	870	-	-	-	-
Other Expenses	-	-	-	-	-	-
Indirect Costs	204	180	229	-	-	-
Total Expenses	8,247	6,682	229	-	8,269	-
BUDGET TOTAL	11,302	9,981	3,594	-	8,269	-

REVOLVING FUNDS



REVOLVING FUNDS BUDGET

Revolving Funds can be established only for specific purposes governed by statute. Generally, the revenue generated for these funds is derived from fees charged for a non-mandated service or activity (before and after school programs, athletics, transportation, building usage, etc.). The budgets for these funds are not subject to the annual adoption/approval process. However, expenditures from these funds must be related specifically to the purpose for which the fund was established. Any money left in the fund at the end of the year carries forward into the next year, and the fund remains open unless, or until the revenue generating activity ceases to exist.



FY2014 Proposed Revolving Fund Budget		
Regular Education	805,560	37.51%
Special Education	465,011	21.66%
Support Services	21,571	1.00%
Other Programs	253,810	11.82%
Facilities	1,400	0.07%
Health Insurance	26,529	1.24%
Other Operation Services	573,444	26.71%
Total	2,147,325	100.00%

Special Revenue Funds						
Revolving Funds Summary						
	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 CURRENT	FY14 BUDGET
<u>PAYROLL ACCOUNTS:</u>						
Athletic Revolving	51,418	94,443	133,104	164,786	139,667	142,210
Pre-School	66,704	69,016	108,937	90,644	106,162	110,747
Circuit Breaker	-	-	-	-	-	-
College Admissions	1,098	-	-	-	400	400
High School Parking	-	20,309	8,668	-	-	-
Food Services	80,193	78,979	17,871	13,942	18,562	17,271
School Choice	-	-	-	-	-	717,000
Special Education Services	88,710	91,878	112	-	-	-
Facility Rental	2,434	2,229	2,055	1,131	-	-
Total Salaries	290,557	356,854	270,748	270,504	264,791	987,628
<u>EXPENSE ACCOUNTS:</u>						
Athletic Revolving	150,522	119,584	96,142	121,951	112,995	111,600
Pre-School	3,870	3,047	6,877	2,217	3,842	4,342
Circuit Breaker	291,659	452,488	283,285	285,348	433,144	465,011
College Admissions	8,648	8,816	4,618	2,094	4,300	4,300
High School Parking	13,894	3,765	279	2,830	1,000	1,000
Food Services	531,832	451,562	531,594	551,334	546,307	573,444
School Choice	676,648	650,000	650,000	300,000	470,000	-
Special Education Services	-	-	-	-	-	-
Facility Rental	1,092	18,724	-	-	3,000	-
Total Expenses	1,678,165	1,707,986	1,572,794	1,265,773	1,574,588	1,159,697
TOTAL REVOLVING FUND EXPENSE	1,968,722	2,064,840	1,843,542	1,536,277	1,839,379	2,147,325
<u>REVENUE</u>						
Athletic Revolving	204,533	216,751	184,177	226,081	238,000	241,500
Pre-School	88,406	85,990	74,195	69,542	110,000	119,952
Circuit Breaker	452,489	283,285	285,348	433,144	465,011	482,125
College Admissions	10,785	4,783	8,084	4,717	5,700	5,700
High School Parking	5,408	8,946	8,765	7,920	8,900	8,900
Food Services	588,547	570,006	548,729	565,276	564,869	590,715
School Choice	483,379	436,022	433,378	567,688	637,205	620,230
Special Education Services	45,230	39,766	-	-	-	-
Facility Rental	13,860	22,154	18,339	19,085	928	-
TOTAL REVENUE	1,892,637	1,667,703	1,561,015	1,893,453	2,030,613	2,069,122

REVOLVING FUNDS

ATHLETICS

Background:

The Athletics' program provides the opportunity for our Middle and High school students to access different sports.

Purpose:

The Athletics revolving fund manages the funding which allows the opportunity for our middle and high school students to access an athletic program consisting of 25 different programs and 53 different teams.

Expenses paid out of this account include the following: salaries for coaching, officials (including game/meet referees, police and event staff), clerical assistance, custodial overtime, Athletic Trainer, contracted services, equipment reconditioning, supplies, ice rental, grounds/maintenance contracted services, transportation, memberships, tournament entry fees, and equipment replacement.

Revenue for this fund comes in the form of Athletic fees, Gate receipts, and donations/gifts. Revenue is used to pay direct or indirect expenses related to the athletic program.

Current Outlook:

Beginning in FY14, Ice Hockey and Alpine Skiing will have an increased fee that more closely matches the cost of providing those sports.

Fee Schedule	Full Fee	Reduced Rate 1	Reduced Rate 2
High School & Middle School	\$207-\$347	\$82-\$139	\$44-\$69
Individual Cap	\$559	\$224	\$111
Family Cap	\$1,177	\$471	\$235

* Fee varies depending on the sport

Revolving Funds

Athletic Revolving

	FY09	FY10	FY11	FY12	FY13	FY14	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	CURRENT	BUDGET	DIFF
EXPENDITURES							
<u>PAYROLL ACCOUNTS:</u>							
Clerical Staff	6,335	6,413	1,373	1,204	1,000	1,000	-
Coaching	3,849	2,933	37,894	79,442	47,486	48,436	950
Officials	173	50,542	54,783	12,956	11,000	11,000	-
Custodial Overtime	4,189	76	954	-	500	500	-
Drivers				32,511	40,000	40,800	800
Athletic Trainer	36,873	34,480	38,100	38,673	39,681	40,474	794
Total Salaries	51,418	94,443	133,104	164,786	139,667	142,210	2,543
<u>EXPENSE ACCOUNTS:</u>							
Grounds Contracted Services	4,189	7,461	4,331	1,447	5,000	2,500	(2,500)
Reconditioning/Cleaning	630	4,190	3,344	3,649	6,000	6,000	-
Ice Rental Time	5,600	5,600	5,490	5,490	2,200	2,200	-
Contracted Services	2,007	429	2,318	44,860	46,554	47,000	446
Transportation	62,374	67,592	44,845	36,908	20,000	20,600	600
Memberships	7,177	7,271	6,845	8,059	8,641	8,700	60
Supplies	60,374	21,275	21,654	16,063	20,000	20,000	-
Fees	6,173	3,406	5,418	4,647	4,600	4,600	-
Other Expense	1,998	2,361	1,897	829	-	-	-
Replacement Equipment		-	-		-	-	-
	150,522	119,584	96,142	121,951	112,995	111,600	(1,395)
Total Expenses	201,940	214,027	229,246	286,738	252,662	253,810	1,148
REVENUES							
Participation Fees	174,000	172,952	144,291	175,509	188,000	191,500	3,500
Gate Receipts	30,075	29,499	26,802	26,957	27,000	27,000	-
Gifts	-	10,750	-	2,500	-	-	-
Miscellaneous	458	3,550	13,085	21,115	23,000	23,000	-
TOTAL REVENUES	204,533	216,751	184,177	226,081	238,000	241,500	3,500
Fund Gain / (loss) for period	2,593	2,723	(45,069)	(60,657)	(14,662)	(12,310)	2,352
Beginning Balance	144,166	146,759	149,482	104,414	43,757	29,095	(14,662)
Current Period Fund Gain/(loss)	2,593	2,723	(45,069)	(60,657)	(14,662)	(12,310)	2,352
Ending Balance	146,759	149,482	104,414	43,757	29,095	16,785	(12,310)

REVOLVING FUNDS

PRE-SCHOOL

Background:

The High School Preschool is a full day preschool for ages 3 -5. This lab preschool also provides the opportunity for high school students to intern at the preschool through the Experiential Education program.

Purpose:

The Preschool generates revenue by charging tuition to its members. This tuition supports a lead teacher and paraprofessional. Effective FY 2011 benefits for staff in this program have been charged to this program as well. Fees also support other expenses such as snacks, equipment and other program costs.

Current Outlook:

As part of the budget development process, a review of fees charged by district programs was undertaken to determine if fees being charged are adequate and appropriate. After careful consideration the Budget and Finance Subcommittee recommended, and the Full School Committee endorsed, a \$0.47 per hour increase in tuition for FY2014, from \$5.41 per hour to \$5.88 per hour.

2013 – 14 Rate Schedule – Based on Five Days per Week 8.5 hours per day

Rate Category	Per Hour	Per Day	Annual Rate
Full Price	\$5.88	\$50.00	\$9,000
Reduced Fee 1	\$3.82	\$32.50	\$5,850
Reduced Fee 2	\$2.35	\$20.00	\$3,600

Enrollment:

	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Current	2013-14 Projected
Participation	19	19	15	13	14	16	16

Revolving Funds

Pre-School

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 CURRENT	FY14 BUDGET	DIFF
EXPENDITURES							
<u>PAYROLL ACCOUNTS:</u>							
Director	-	-	8,997				-
Professional Staff	43,379	46,765	49,267	53,021	55,567	58,700	3,133
Paraprofessional Staff	23,325	22,251	22,950	23,761	24,066	25,518	1,452
Benefits	-		27,723	13,861	26,529	26,529	-
Total Salaries	66,704	69,016	108,937	90,644	106,162	110,747	4,585
<u>EXPENSE ACCOUNTS:</u>							
Other Expense	3,870	3,047	6,877	2,217	3,842	4,342	500
Total Expenses	3,870	3,047	6,877	2,217	3,842	4,342	500
TOTAL EXPENDITURES	70,574	72,063	115,814	92,860	110,004	115,089	5,085
REVENUES							
Childcare Fees	88,406	85,990	74,195	69,542	110,000	119,952	9,952
TOTAL REVENUES	88,406	85,990	74,195	69,542	110,000	119,952	9,952
Fund Gain / (loss) for period	17,832	13,927	(41,619)	(23,319)	(4)	4,863	4,867
Beginning Balance	40,205	58,037	71,964	30,344	7,026	7,022	(4)
Current Period Fund Gain/(loss)	17,832	13,927	(41,619)	(23,319)	(4)	4,863	4,867
Ending Balance	58,037	71,964	30,344	7,026	7,022	11,885	4,863

Revolving Funds

Circuit Breaker Reimbursement

Background:

The state special education reimbursement program, commonly known as Circuit Breaker, was established in FY04 to provide additional state funding to districts for costs that exceed the state identified threshold for any given student.

Calculation of costs for individual students is based on the actual costs of the student's program. Services included in the calculation are supported by documentation of the student's IEP and associated student records.

The threshold for eligibility is tied to four times the state average foundation budget per pupil as calculated under the Chapter 70 program, with the state paying a percentage of the costs above that threshold. In FY08, the state average foundation budget per pupil was \$8,852 and the reimbursement rate was 72%, so if a special education student cost a district \$50,000, the district's eligible reimbursement for that student would be $(\$50,000 - (4 * \$8,852)) * .72 = \$10,506$. The foundation, or threshold, amount has increased annually and this in turn impacts the number of students whose expenses meet the threshold for reimbursement.

In addition, the reimbursement rates have experienced a decline over the past three year (see below). Due to the changing nature of IEPs, student enrollment and foundation amount, projecting reimbursement is challenging.

Purpose:

Eligible expenses incurred in one year are reimbursed over the following year. These funds are deposited in the Circuit Breaker Revolving Fund and are used in the third year.

Current Outlook:

Circuit Breaker funds are used to offset the cost of Out-of-district tuitions with the balance paid from the General Fund as shown below.

Special Education Out-of-District Placements

Funding Source							
		Appropriation					
	Circuit Breaker	Other	Private Residential & Day	Tuition Collaborative	Public	Total Appropriation	Total Tuition
FY11 Actual	283,285		845,369	23,005	97,693	966,067	1,249,352
FY12 Actual	284,748		724,739	16,946	58,030	799,715	1,084,463
FY13 Budget	409,095		605,490	45,000	151,800	802,290	1,211,385
FY14 Budget	465,011		1,097,747	45,000	151,800	1,294,547	1,759,558

Revolving Funds

Circuit Breaker

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 CURRENT	FY14 BUDGET	DIFF
EXPENDITURES							
<u>PAYROLL ACCOUNTS:</u>							
Total Salaries							
<u>EXPENSE ACCOUNTS:</u>							
Other Expense				600			
Tuition Non-Public	291,659	452,488	283,285	284,748	433,144	465,011	31,867
Total Expenses	291,659	452,488	283,285	285,348	433,144	465,011	31,867
TOTAL EXPENDITURES	291,659	452,488	283,285	285,348	433,144	465,011	31,867
REVENUES							
Reimbursement	452,489	283,285	285,348	433,144	465,011	482,125	17,114
TOTAL REVENUES	452,489	283,285	285,348	433,144	465,011	482,125	17,114
Fund GAIN / (loss) for period	160,830	(169,203)	2,063	147,796	31,867	17,114	(14,753)
Beginning Balance	291,658	452,488	283,285	285,348	433,144	465,011	31,867
Current Period Fund Gain/(loss)	160,830	(169,203)	2,063	147,796	31,867	17,114	(14,753)
Ending Balance	452,488	283,285	285,348	433,144	465,011	482,125	17,114

Revolving Funds College Admissions

Background:

As part of the college application process, the senior class at Amherst High School typically submits more than sixteen hundred college applications. The guidance office processes these applications individually and students are charged fees to cover expenses associated with this process. When alumni need official or unofficial copies of their transcripts, a fee is charged in the Registrar's office for this service. These fees are also deposited into the guidance revolving account.

Purpose:

This fund is used to cover the expenses associated with the college application process and collect the related revenues. Proceeds from this fund are used to purchase supplies to support the processing of college applications and transcripts. These supplies include Tyvek envelopes, labels, folders, white-out, postage meter ink and solution, signature stamps, school embossers, colored paper, printer cartridges, etc. Some funding is used to purchase resource books.

Funds are used to purchase the College Board annual counselor book set along with additional resource books for students to borrow. Funds are also used to pay for the Naviance System. This system currently costs \$1,000 per year. The fee is expected to considerably increase after 2013. The computerized guidance account in appropriations pays for the additional features in Naviance including the test-prep functions, which are used by various grade levels.

Funds are used to pay postage for sending applications, mid-year reports, and final reports to colleges. Postage is also used to mail official transcripts for alumni who request them.

This fund supports different types of expenses including custodial charges for evening or weekend programs. There are several college admissions-related workshops that are held at the high school. Rather than paying the speakers, gift-baskets and other tokens of appreciation are presented to the speakers for their time. This helps ensure that we get high quality presenters when we can present them with a token of appreciation for their efforts.

Current Outlook:

The fee structure has been modified over the past three years due to our new electronic Naviance system. Because many applications can now be submitted electronically through the Naviance system, the high school has reduced the fees for the electronic applications. Students pay \$4 for the school to process electronic applications and \$4 for the school to process the paper applications. Students who qualify for free/reduced lunch are not required to pay fees. The fees for the electronic applications support the yearly cost of the Naviance system in addition to copying and printing applications materials for student files. The paper applications require postage, envelopes, and printing, which result in a higher fee being charged.

Revolving Funds

College Admissions

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 CURRENT	FY14 BUDGET	DIFF
EXPENDITURES							
<u>PAYROLL ACCOUNTS:</u>							
Custodial Overtime	1,098				400	400	-
Total Salaries	1,098	-	-	-	400	400	-
<u>EXPENSE ACCOUNTS:</u>							
Instructional Supplies	4,307	7,453	1,068	2,094	1,950	1,950	-
Postage	3,000	1,000	1,227		1,700	1,700	-
Other Expenses	1,341	363	2,322		650	650	-
Total Expenses	8,648	8,816	4,618	2,094	4,300	4,300	-
TOTAL EXPENDITURES	9,746	8,816	4,618	2,094	4,700	4,700	-
REVENUES							
Revenue	10,785	4,783	8,084	4,717	5,700	5,700	-
TOTAL REVENUES	10,785	4,783	8,084	4,717	5,700	5,700	-
Fund Gain / (loss) for period	1,039	(4,033)	3,467	2,623	1,000	1,000	-
Beginning Balance	11,108	12,147	8,114	11,581	14,204	15,204	1,000
Current Period Fund Gain/(loss)	1,039	(4,033)	3,467	2,623	1,000	1,000	-
Ending Balance	12,147	8,114	11,581	14,204	15,204	16,204	1,000

REVOLVING FUNDS HIGH SCHOOL PARKING

Background:

The Regional School District charges fees for students to park in Regional High School parking lots. State statutes specify that such fees may be deposited into a revolving account to be used by the district to defray associated expenses, such as paving, striping, plowing, sanding, permit stickers, etc., without further appropriation.

Purpose:

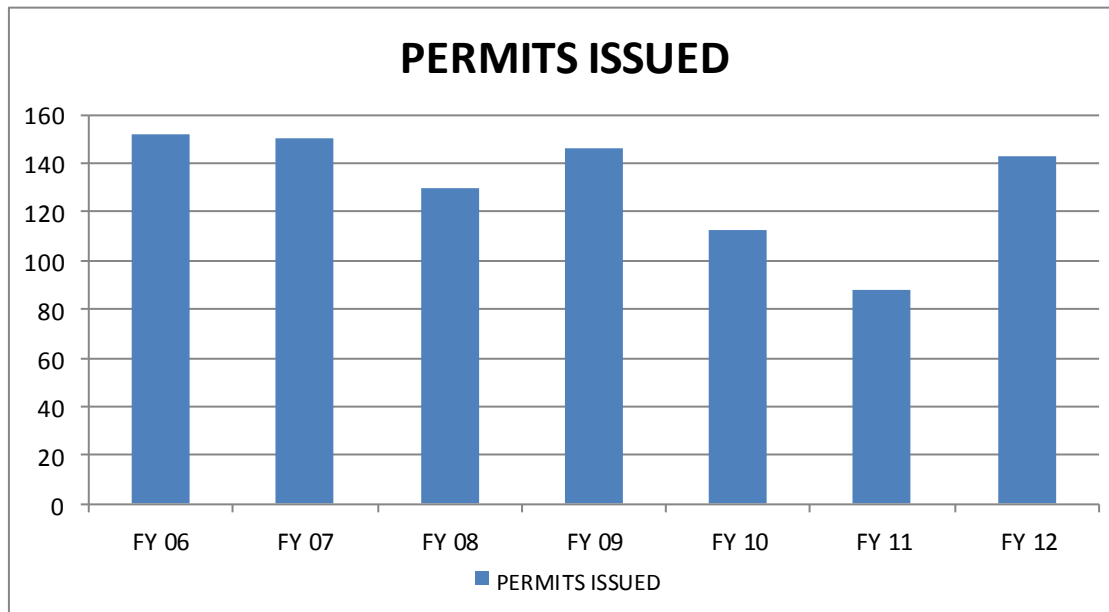
The fund pays for a variety of expenses including a supply of permit stickers, office supplies, and parking lot improvements such as repairs to the parking lot lights, speed bumps, and patching.

The fund is expected to build a reserve in anticipation of the need for ongoing maintenance of the parking facility and the eventual resurfacing of the lot.

Current Outlook:

No fee increases are expected at this time.

	Fee	Reduced Fee
FY2009	15 / Trimester	10 / Trimester
FY2010	25 / Trimester	15 / Trimester
FY2011	25 / Trimester	15 / Trimester
FY2012	25 / Trimester	15 / Trimester
FY2013	25 / Trimester	15 / Trimester



	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12
PERMITS ISSUED	152	150	130	146	113	88	143

Revolving Funds

High School Parking

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 CURRENT	FY14 BUDGET	DIFF
EXPENDITURES							
<u>PAYROLL ACCOUNTS:</u>							
Campus Monitor	-	20,309	8,668	-	-	-	-
Total Salaries	-	20,309	8,668	-	-	-	-
<u>EXPENSE ACCOUNTS:</u>							
Parking Lot Improvement	11,910	3,425	-	2,830		-	-
Permits and Supplies	1,985	341	279		1,000	1,000	-
Total Expenses	13,894	3,765	279	2,830	1,000	1,000	-
TOTAL EXPENDITURES	13,894	24,075	8,947	2,830	1,000	1,000	-
REVENUES							
Fees	5,408	8,946	8,765	7,920	8,900	8,900	-
TOTAL REVENUES	5,408	8,946	8,765	7,920	8,900	8,900	-
Fund Gain / (loss) for period	(8,486)	(15,129)	(182)	5,090	7,900	7,900	-
Beginning Balance	32,409	23,923	8,794	8,612	13,702	21,602	7,900
Current Period Fund Gain/(loss)	(8,486)	(15,129)	(182)	5,090	7,900	7,900	-
Ending Balance	23,923	8,794	8,612	13,702	21,602	29,502	7,900

REVOLVING FUNDS

FOOD SERVICES

BACKGROUND:

The District contracts with a Food Service Management Company (FSMC) to operate its food services. Whitsons Culinary Group has been the district's FSMC since FY 2009 and is contracted through FY 2013.

A new Federal law ⁽¹⁾ went into effect on July 1, 2011 requiring participants in the National School Lunch Program to set minimum prices for students who are not eligible for free or reduced price lunches. The formula for determining the minimum full price is the difference between the Federal Reimbursement for a free lunch and the Federal Reimbursement for a full price lunch

Purpose:

This fund is dedicated to the Food Service Program in the schools, which provides school lunch, breakfast, and a variety of other services.

Revenue is generated from sales to students and staff. From time to time, the Food Service Department caters school events providing additional revenue. A large part of the revenue for this fund comes from state and federal reimbursements. Historically there has been a gap between total revenues and total expenses. When fund expenses exceed fund revenues, General Fund support is required to balance the fund.

Current Outlook:

The current food service contract expires at the end of FY13.

Food Service Prices				
	FY12 Pricing Structure		FY13 Pricing Structure	
Students	Breakfast	Lunch	Breakfast	Lunch
Full Price	\$ 1.00	\$ 2.50	\$ 1.25	\$ 2.75
Reduced Fee 1	\$ 0.30	\$ 0.40	\$ 0.30	\$ 0.40
Reduced Fee 2	\$ -	\$ -	\$ -	\$ -
Adults	Breakfast	Lunch	Breakfast	Lunch
Full Price	\$ 1.00	\$ 3.25	\$ 1.00	\$ 3.50

(1) The Healthy, Hunger-Free Kids Act of 2010 (Public Law 111-296)

Revolving Funds

Food Services

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 CURRENT	FY14 BUDGET	DIFF
EXPENDITURES							
<u>PAYROLL ACCOUNTS:</u>							
Clerical	12,868	13,637	16,272	13,942	16,962	17,271	309
Subs/OT	858	68	-	-	-	-	-
Labor Cost	66,467	65,275	1,599	-	1,600	-	(1,600)
Total Salaries	80,193	78,979	17,871	13,942	18,562	17,271	(1,291)
<u>EXPENSE ACCOUNTS:</u>							
Management Fees	22,650	22,812	22,800	22,706	21,650	23,460	1,810
Operating Expense	490,842	420,675	497,678	521,676	516,882	542,752	25,870
Supplies	3,197	3,188	2,551	2,255	2,600	2,346	(254)
Meals Tax	1,457	1,377	1,214	1,270	1,275	1,321	46
Replacement Equipment	-	-	2,796	-	-	-	-
Other Expense	13,685	3,509	4,555	3,427	3,900	3,565	(335)
Total Expenses	531,832	451,562	531,594	551,334	546,307	573,444	27,137
TOTAL EXPENDITURES	612,025	530,541	549,465	565,276	564,869	590,715	25,846
REVENUES							
Federal Reimbursements	172,936	189,052	205,123	214,200	213,195	233,578	20,383
State Reimbursements	6,393	6,827	6,965	7,121	7,000	7,442	442
Catering Sales	2,644	3,289	4,522	3,556	2,992	2,992	-
Middle School Student Sales	102,795	86,106	79,683	80,536	87,283	82,270	(5,013)
Middle School Adult Sales	14,957	12,280	11,269	10,561	11,800	11,800	-
Middle School Other Income	18,017	9,085	11,583	20,029	9,998	9,998	-
High School Student Sales	123,368	117,697	117,723	118,452	127,581	119,923	(7,658)
High School Adult Sales	11,185	8,460	8,937	9,016	9,050	9,050	-
High School Other Income	27,703	29,425	25,956	34,663	25,970	25,970	-
Appropriated Support	108,551	107,676	76,968	67,432	70,000	87,691	17,691
Other Income	-	109	-	(290)	-	-	-
TOTAL REVENUES	588,547	570,006	548,729	565,276	564,869	590,715	25,846
Fund Gain / (loss) for period	(23,477)	39,466	(736)	-	-	(0)	(0)
Beginning Balance	11,534	(11,943)	27,522	26,786	26,786	26,786	-
Current Period Fund Gain/(loss)	(23,477)	39,466	(736)	-	-	(0)	(0)
Ending Balance	(11,943)	27,522	26,786	26,786	26,786	26,786	(0)

REVOLVING FUNDS SCHOOL CHOICE

Background:

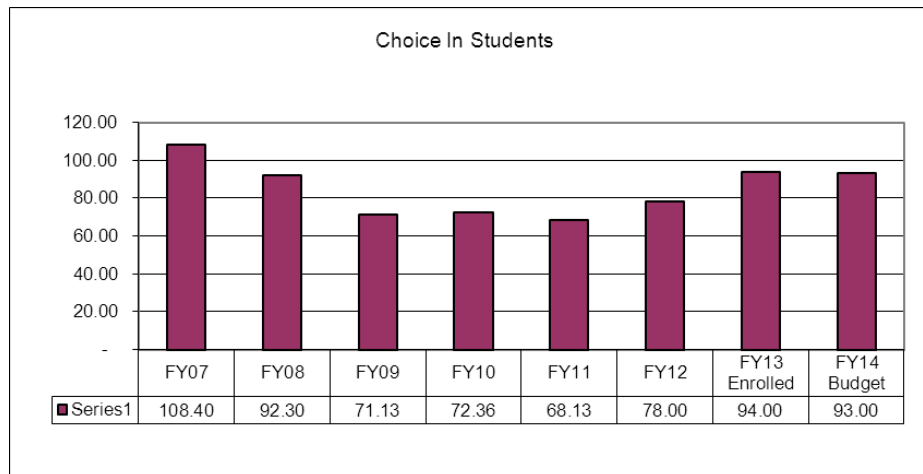
The Amherst-Pelham Regional School District participates in the School Choice program and accepts a predetermined number of students from other districts each year. Not all school districts participate in the School Choice program. The School Committee in each school district votes annually on whether to participate. Participating districts hold a lottery to determine which students will be accepted to the school. Once a child is accepted into a district under School Choice the student is able to attend school in the district until high school completion. Students do not have to reapply each year. Transportation is the responsibility of the parent/guardian.

Purpose:

The receiving district is reimbursed \$5,000 per choice student, plus any expenses incurred that are prescribed by a student's IEP if they have one. The revenues received in one year are used to offset educational costs in the subsequent years.

Current Outlook:

For FY2014 this Revolving Fund will be budgeted to support \$717,000 of teacher salaries.



Funding Budget

	Choice Revolving Fund			Appropriation			Total Cost
	Math Teachers	Voc Tuition	Total Revolving Fund	Math Teachers	Voc Tuition	Total Appropriation	
FY13 Budget		470,000	470,000		152,545	152,545	622,545
FY14 Budget	717,000		717,000	338,376	-	338,376	1,055,376

Revolving Funds

School Choice

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 CURRENT	FY14 BUDGET	DIFF
EXPENDITURES							
<u>EXPENSE ACCOUNTS:</u>							
Budget Support	676,648	650,000	650,000	300,000			-
Tuition					470,000		(470,000)
Teachers (HS)						367,000	367,000
Teachers (MS)						350,000	350,000
Total Expenses	676,648	650,000	650,000	300,000	470,000	717,000	247,000
TOTAL EXPENDITURES	676,648	650,000	650,000	300,000	470,000	717,000	247,000
REVENUES							
Tuition	483,379	436,022	433,378	567,688	637,205	620,230	(16,975)
TOTAL REVENUES	483,379	436,022	433,378	567,688	637,205	620,230	(16,975)
Fund Gain / (loss) for period	(193,269)	(213,978)	(216,622)	267,688	167,205	(96,770)	(263,975)
Beginning Balance	907,317	714,048	500,070	283,448	551,136	718,341	167,205
Current Period Fund Gain/(loss)	(193,269)	(213,978)	(216,622)	267,688	167,205	(96,770)	(263,975)
Ending Balance	714,048	500,070	283,448	551,136	718,341	621,571	(96,770)

REVOLVING FUNDS

SPECIAL EDUCATION SERVICES

Background:

Over the past number of years, the District has made a concerted effort to develop a continuum of service and program options consistent with the state regulatory requirements including the provision of a free, appropriate public education to students in the least restrictive environment.

Purpose:

On occasion, neighboring school districts request to tuition-in a student into one of our specialized programs at the secondary level. These requests are often made when a student requires specialized programming and services which the resident district is unable to provide within their schools for a number of reasons. Our specialized programs offer other districts a public school setting alternative to private day program.

After careful review of documentation and intake process as well as assessment of our current program status, a determination is made as to whether the student's needs could be met in our programs/ schools.
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If it is determined that the needs of the student could be met and space is available, a tuition agreement is created based on actual costs of programming and services. The tuition revenue funds are placed in the Special Education Revolving Fund and used to support special education staff directly or indirectly associated with the provision of services to the tuition in student.

Current Outlook:

The Amherst-Pelham Regional School District does not currently have any tuition-in students for FY13 or anticipated for FY14.

Revolving Funds

Special Education Services

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 CURRENT	FY14 BUDGET	DIFF
EXPENDITURES							
<u>PAYROLL ACCOUNTS:</u>							
Therapists/Psychologists	62,887	65,088	-	-	-	-	-
Tutors	25,823	26,790	112	-	-	-	-
Total Salaries	88,710	91,878	112	-	-	-	-
<u>EXPENSE ACCOUNTS:</u>							
Total Expenses							
TOTAL EXPENDITURES	88,710	91,878	112	-	-	-	-
REVENUES							
Tuition	45,230	39,766	-	-	-	-	-
TOTAL REVENUES	45,230	39,766	-	-	-	-	-
Fund Gain / (loss) for period	(43,479)	(52,111)	(112)	-	-	-	-
Beginning Balance	98,127	54,648	2,536	2,424	2,424	2,424	-
Current Period Fund Gain/(loss)	(43,479)	(52,111)	(112)	-	-	-	-
Ending Balance	54,648	2,536	2,424	2,424	2,424	2,424	-

CONSOLIDATED ATHLETIC BUDGET

Fund 2950

Athletic Revolving

	FY12		Fiscal Year 2013				FY14	
	Budget	Actual	Budget	Actual	Proj Forward	Total	Budget	Diff
REVENUES								
Part. Fees	202,000	175,509	181,900	81,650	106,350	188,000	191,500	9,600
Gate Receipts	30,000	26,957	30,000	5,946	21,054	27,000	27,000	(3,000)
Private Gifts	-	2,500	-	-	-	-	-	-
Misc	10,200	21,115	10,200	10,866	12,134	23,000	23,000	12,800
TOTAL REVENUE	242,200	226,081	222,100	98,462	139,538	238,000	241,500	19,400
Over / (under) budget								
EXPENDITURES								
PAYROLL								
Athletic Director	-	-	-	-	-	-	-	-
Secretary Staff	1,000	1,204	1,000	173	827	1,000	1,000	-
Coaching	49,822	79,442	47,486	-	47,486	47,486	48,436	950
Athletic Trainer	37,424	38,673	43,000	9,487	30,194	39,681	40,474	(2,526)
Transportation	-	32,511	-	8,665	31,336	40,000	40,800	-
Custodial OT	1,000	-	1,000	-	500	500	500	(500)
Officials (Event Staff)	52,104	12,956	50,000	895	10,105	11,000	11,000	(39,000)
TOTAL PAYROLL	141,350	164,786	142,486	19,220	120,447	139,667	142,210	(41,076)
EXPENSES								
Lights Ath Field	-	-	-	-	-	-	-	-
Grounds Contr Serv	5,000	1,447	5,000	1,042	3,958	5,000	2,500	(2,500)
Recond/Cleaning	6,000	3,649	6,000	595	5,405	6,000	6,000	-
Ice Rental Time	5,200	5,490	1,200	-	2,200	2,200	2,200	1,000
Contracted Services (Including Offic	-	44,860	-	12,554	34,000	46,554	47,000	47,000
Transportation	65,450	36,908	60,000	10,467	9,533	20,000	20,600	(39,400)
Memberships	6,700	8,059	6,700	8,285	356	8,641	8,700	2,000
Supplies	5,000	16,063	20,000	4,728	15,272	20,000	20,000	-
Fees	2,500	4,647	5,000	-	4,600	4,600	4,600	(400)
Other Expenses	-	829	-	-	-	-	-	-
Replace Equipment	5,000	-	2,000	-	-	-	-	(2,000)
TOTAL EXPENSES	100,850	121,951	105,900	37,671	75,324	112,995	111,600	5,700
TOTAL REV FUND SUPPORT	242,200	286,738	248,386	56,891	195,771	252,662	253,810	(35,376)
Over / (under) budget		44,538						
Fund Gain/(loss)	-	(60,657)	(26,286)			(14,662)	(12,310)	
Beginning Balance	104,414	104,414	43,757			43,757	29,095	
Current Period Fund Gain/(loss)	-	(60,657)	(26,286)			(14,662)	(12,310)	
Ending Balance	104,414	43,757	17,471			29,095	16,785	-
Operating Budget Support for Athletics								
PAYROLL								
Athletic Director	85,042	129,158	77,528	17,361	57,871	75,232	77,315	(213)
Clerical Staff	-	-	35,000	6,329	21,096	27,425	27,454	(7,546)
Coaching	99,787	105,210	124,787	53,481	71,306	124,787	124,787	-
Athletic Trainer	-	-	-	-	-	-	-	-
Officials	-	-	-	-	-	-	-	-
TOTAL PAYROLL	184,829	234,368	237,315	77,171	150,273	227,444	229,556	(7,759)
EXPENSES								
Athletic Field Lights	-	-	-	-	✓	-	-	-
Recond/Cleaning	-	-	-	-	✓	-	-	-
Ice Rental Time	-	-	-	-	✓	-	-	-
Contracted Services	-	-	-	-	✓	-	-	-
Contracted Transportation	-	-	-	-	✓	-	-	-
Memberships	-	-	-	-	✓	-	-	-
Athletic Supplies	-	-	-	-	✓	-	-	-
Replace Equipment	-	-	-	-	✓	-	-	-
TOTAL EXPENSES	-	-	-	-	-	-	-	-
TOTAL GEN FUND SUPPORT	184,829	234,368	237,315	77,171	150,273	227,444	229,556	(7,759)
Over / (under) budget		49,539						
TOTAL COST OF ATHLETIC PROGRAM	427,029	521,105	485,701			480,106	483,366	(43,135)
Over / (under) budget		94,076				(5,595)		

CAPITAL EXPENDITURES



CAPITAL EXPENDITURES

CAPITAL EXPENDITURES PLANNING

On March 1, 2010 the Amherst-Pelham Regional School committee adopted a policy for developing a formal capital needs planning process. A capital improvement is a tangible asset or project with an estimated useful life of five (5) years or more, and a cost of \$5,000 or more.

The Regional Capital Planning Committee, comprised of members of the Regional Budget and Finance Subcommittee, the Director of Finance and Operations, and the Director of Facilities and Maintenance, is charged with annually developing a five-year capital improvement plan, including the upcoming annual capital improvement budget and a four-year projection of capital needs and expenditures which details the estimated cost, description, and anticipated funding sources for capital projects. The FY2014 budget development cycle is the third year this policy has been implemented.

THE CAPITAL BUDGET

On November 27, 2012, The Amherst-Pelham Regional School District School Committee approved a Capital Improvement Plan for FY2014 with new projects totaling \$526,978. The Plan calls for the following projects to be funded:

14.1	Developmental Study Classroom at HS	65,000
14.2	HS Locker Room Renovations	150,000
14.3	MS HVAC/Pump Room Renovation	9,500
14.4	MS Electrical Service Upgrade	250,000
14.5	MS Science Labs	41,300
	Total Funded with Bond Anticipation Note	<u>515,800</u>
14.6	Amortization of SEC Renovations	11,178
	Total Funded from Stabilization Fund	<u>11,178</u>
	Total Funded Capital Improvements	<u>526,978</u>

- 14.1 To increase the funding available for remodeling/reconstructing a classroom at the High School as an Activities of Daily Living class/laboratory for special needs students.
- 14.2 To address much needed repairs to High School locker rooms. The lockers and benches are damaged. Showers are in need of improvement and will be brought up to date. Engineering study funded for FY2013
- 14.3 To contract for engineering and architectural studies in preparation for renovations to pump room in Middle School. The pumps provide heating and cooling water. The equipment dates from 1969 and has outlived its useful life.
- 14.4 To contract for replacement of electrical service panels in the Middle School. The equipment dates from 1969 and is obsolete.
- 14.5 To contract for engineering and architectural studies in preparation for replacing old outdated science classrooms (laboratory space) in FY2015.
- 14.6 To amortize the cost of interior renovations to accommodate the District's consolidated SEC program. The cost of renovations was born by the Town of Amherst, the owner of the building. The Regional District reimburses Amherst for the 10 year debt obligation issued to fund the project. FY2014 is year 2 of 10.

Some projects approved in the FY2013 Capital Improvement Plan will be postponed to later years due to shifting demands on the Facilities Department.

- 13.1 The contract for remodeling/reconstructing a classroom at the High School as an Activities of Daily Living class/laboratory will be completed in FY2014.
- 13.3 To contract for engineering and architectural studies in preparation for replacing old, inefficient and unreliable burners in the High School boiler room will be postponed to FY2014. Replacing this 1955-1965 equipment will bring improved reliability and save energy
- 13.4 Replacing the exterior fire stairs on the north side of the Middle School has been postponed to FY2016. The back steps have been deteriorating for years due to New England weather. Ice treatment has caused them to rust and rot. Funding for engineering and architectural studies for this project will be budgeted for FY2015.
- 13.5 The renovations to the mechanical pump room at the Middle School have been postponed to FY2015. Funding for the engineering studies for this project is included in the FY2014 capital plan.
- 13.6 The sidewalk repair project at the Middle School has been postponed to FY2014. The front sidewalk has several trip hazards.
- 13.7 The project to repair the tennis courts at the Middle School has been postponed to FY2014. The surface is cracked and poses a safety problem. The project would resurface the courts and replace the fencing.

FUNDING CAPITAL EXPENDITURES

The plan calls for \$515,800 to be funded with Short-term Borrowing, and \$11,178 to be funded from the Capital Projects Fund.

Short-Term Borrowing is available to the Regional District through Bond Anticipation Notes (BANS). BANS issued through the Department of Revenue (State House Loan Note Program) have a one year maturity and can be renewed for a total of five years. Payment of interest only is due at the maturity date of the BAN and the principal is renewed for another year. Principal payment is required in third year of borrowing of at least equal to the minimum payment that would have been required if temporary loan had been converted into permanent loan.

For FY2012 through FY2014 projects will be funded with BANS, and in FY2014 the BANS will be rolled into a Long Term Bond Issue. The interest due on the BANS at maturity will be funded from the Capital Projects Fund. Once the long term bond is issued, principal and interest payments will be assessed to member towns.

Principal and interest on bonds or other obligations authorized by vote of the Regional District School Committee to finance capital costs are apportioned to the Member Towns on the basis of the equalized valuation of each town as determined and reported by The Department of Revenue Division of Local Services in effect on the date such bonds or other obligations are authorized. The proportion of the assessment does not change during the period the bonds or other obligations are outstanding.

A look at the current debt obligation (below) illustrates these assessments from prior bond issues.

CAPITAL PLAN FORECASTS FOR FIVE (5) YEARS

Amherst-Pelham Regional School District Capital Plan

Adopted by the Regional Capital Planning Committee on November 27, 2012

Approved by full School Committee November 27, 2012

	FY12	FY13	FY14	FY15	FY16	FY17
Buildings	1,473,158	159,954	526,978	1,801,294	2,540,718	10,442
Grounds	-	175,000	-	360,000	-	515,000
Equipment	36,000	7,200	-	-	-	-
	1,509,158	342,154	526,978	2,161,294	2,540,718	525,442

<u>Funding Source</u>	FY12	FY13	FY14	FY15	FY16	FY17
Appropriations	-	-	-	-	-	-
Financing	722,364	310,000	515,800	2,026,300	2,520,000	515,000
Special Revenue Funds	66,000	32,154	11,178	134,994	20,718	10,442
Grants	720,794	-	-	-	-	-
	1,509,158	342,154	526,978	2,161,294	2,540,718	525,442

Buildings

11/27/2012

Project Name	FY12	FY13	FY14	FY15	FY16	FY17
High School						
Developmental Study Classroom (173)	10,000	100,000	65,000			
Painted Exterior Steel Columns	50,000					
Shades	30,000					
Locker Room Renovations		15,000	150,000			
Boiler Room Burner Replacements (2)		20,000		500,000		
Bleacher in Gym					60,000	
Auditorium Curtain				25,000		
Exhaust Fans B,C,D,E Wings				90,000		
Auditorium Seats Refurbish					125,000	
High AC eliminate Window units	25,000			250,000		
Storage Shed						
Middle School						
Replacement Windows & Doors	1,358,158					
Security Lock / Crash Bar Upgrade		15,000				
Asbestos Management				10,000	10,000	
Intercom Upgrades for Security				10,000		
Exterior Fire Stairs (redesign & build)				50,000	500,000	
Hot Water Upgrades (Showers / Bathrooms)				30,000		
Locker Room Showers Renovations				15,000		
Bleacher in Gym					60,000	
Main Office Carpet				15,000		
Mechanical HVAC Pump Room Renovation			9,500	95,000		
Balance Air Flow					150,000	
Exhaust Fans				100,000		
Pool Leaks Repair				50,000		
Pool Heater Upgrade				14,000		
Pool Re - Grouting				60,000		
Auditorium Seats Refurbish					125,000	
Electrical Service Upgrade			250,000			
Roofs				75,000	1,500,000	
MS Science Labs			41,300	401,300		
District-wide						
Amortization of SEC renovations (10 yrs)		9,954	11,178	10,994	10,718	10,442
TOTAL BUILDINGS CAPITAL	1,473,158	159,954	526,978	1,801,294	2,540,718	10,442
Funding Source						
Appropriations						
Financing	1,443,158	135,000	515,800	1,741,300	2,520,000	-
Special Revenue Funds	30,000	24,954	11,178	59,994	20,718	10,442
Grants	(720,794)					
	752,364	159,954	526,978	1,801,294	2,540,718	10,442

Grounds

11/27/2012

Project Name	FY12	FY13	FY14	FY15	FY16	FY17
<u>High School</u>						
Additional Parking				100,000		
Track Refinish				35,000		
Court Yard Clean Up (crane)				15,000		
Lawn Sprinkler System Leveling				10,000		
Parking Lot Sealing				50,000		
Pave Gray St Ext.				25,000		
North Field Re-grading				75,000		
Parking Lot Repaving						500,000
<u>Middle School</u>						
Sidewalk Repair		25,000				
Southeast Storm Drain Repair						
Perimeter Drainage				50,000		
Tennis Court		150,000				
Baseball Back Stop						15,000
TOTAL GROUNDS CAPITAL	-	175,000	-	360,000	-	515,000

Funding Source

Appropriations						
Financing	175,000			285,000		515,000
Special Revenue Funds				75,000		
Grants						
	-	175,000	-	360,000	-	515,000

Equipment

11/27/2012

Project Name	FY12	FY13	FY14	FY15	FY16	FY17
<u>District-wide</u>						
Wireless LAN Infrastructure	36,000	7,200				
TOTAL INFORMATION SYSTEMS	36,000	7,200	-	-	-	-
TOTAL EQUIPMENT CAPITAL	36,000	7,200	-	-	-	-

Funding Source

Appropriations						
Financing	-					
Special Revenue Funds	36,000	7,200				
Grants						
	36,000	7,200	-	-	-	-

Adopted by the Regional Capital Planning Committee on November 27, 2012
 Approved by full School Committee November 27, 2012

TOTAL CAPITAL PLAN

	FY12	FY13	FY14	FY15	FY16	FY17
Buildings	1,473,158	159,954	526,978	1,801,294	2,540,718	10,442
Grounds	-	175,000	-	360,000	-	515,000
Equipment	36,000	7,200	-	-	-	-
	<u>1,509,158</u>	<u>342,154</u>	<u>526,978</u>	<u>2,161,294</u>	<u>2,540,718</u>	<u>525,442</u>

Funding Source

	FY12	FY13	FY14	FY15	FY16	FY17
Appropriations	-	-	-	-	-	-
Financing	722,364	310,000	515,800	2,026,300	2,520,000	515,000
Special Revenue Funds	66,000	32,154	11,178	134,994	20,718	10,442
Grants	720,794	-	-	-	-	-
	<u>1,509,158</u>	<u>342,154</u>	<u>526,978</u>	<u>2,161,294</u>	<u>2,540,718</u>	<u>525,442</u>
	-	-	-	-	-	-

Financing

	@ 0.90%	@ 0.50%				
BAN 1	900,000					
BAN 2		700,000				
BAN 3		310,000				
LT Bond			1,525,800			
	<u>900,000</u>	<u>1,010,000</u>	<u>1,525,800</u>	<u>-</u>		

<u>MS Windows Project</u>	
BANs	1,358,158
MSBA Reimbursement	(720,794)
Roll to next year	<u>637,364</u>

Stabilization Fund

Beginning Balance	364,000	298,000	257,746	243,068	108,074	87,356
Capital Projects	(66,000)	(32,154)	(11,178)	(134,994)	(20,718)	(10,442)
BAN Interest		(8,100)	(3,500)			
Assessments						
Ending Balance	<u>298,000</u>	<u>257,746</u>	<u>243,068</u>	<u>108,074</u>	<u>87,356</u>	<u>76,914</u>

NOTE:

 Approved for FY13
 Rescheduled for FY14

 Approved for FY13
 Rescheduled for FY15 and FY16

CURRENT DEBT OBLIGATIONS

Amherst-Pelham Regional School District

Capital Budget

	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19
Debt Shedule												
High School Roof												
Principal	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	-	-	-	-
Interest	(57,031)	(32,188)	(27,188)	(22,188)	(17,344)	(12,500)	(7,500)	(2,500)	-	-	-	-
Total	(182,031)	(157,188)	(152,188)	(147,188)	(142,344)	(137,500)	(132,500)	(127,500)	-	-	-	-
High School Addition												
Principal	(1,160,000)	(1,180,000)	(1,165,000)	(1,145,000)	(1,130,000)	(1,115,000)	(1,100,000)	(1,095,000)	(1,090,000)	(1,090,000)	(1,085,000)	-
Interest	(525,469)	(454,619)	(417,259)	(374,700)	(329,200)	(284,300)	(240,000)	(190,625)	(136,000)	(81,500)	(27,125)	-
Total	(1,685,469)	(1,634,619)	(1,582,259)	(1,519,700)	(1,459,200)	(1,399,300)	(1,340,000)	(1,285,625)	(1,226,000)	(1,171,500)	(1,112,125)	-
MS Renovation Project												
Principal	(83,000)	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)	(75,000)	-	-
Interest	(45,920)	(26,800)	(23,600)	(20,400)	(17,300)	(14,200)	(11,000)	(7,800)	(4,600)	(1,500)	-	-
Total	(128,920)	(106,800)	(103,600)	(100,400)	(97,300)	(94,200)	(91,000)	(87,800)	(84,600)	(76,500)	-	-
Total Debt Expense	(1,996,420)	(1,898,606)	(1,838,047)	(1,767,288)	(1,698,844)	(1,631,000)	(1,563,500)	(1,500,925)	(1,310,600)	(1,248,000)	(1,112,125)	-
Assessment to Towns												
Amherst	477,695	559,857	515,602	463,460	413,030	363,063	313,441	267,628	125,378	83,239	37,330	-
Pelham	39,094	46,032	42,365	38,041	33,859	29,716	25,602	21,805	10,443	6,933	3,109	-
Leverett	56,079	64,434	59,511	53,732	48,142	42,602	37,096	32,004	13,621	9,043	4,056	-
Shutesbury	49,445	57,638	53,123	47,808	42,668	37,575	32,516	27,843	12,713	8,440	3,785	-
Total	622,312	727,960	670,601	603,042	537,699	472,955	408,655	349,280	162,155	107,655	48,280	-
MSBA Payment	1,245,188	1,063,846	1,063,846	1,063,846	1,063,845	1,063,845	1,063,845	1,063,845	1,063,845	1,063,845	1,063,845	-
MS Project from Stabilization	128,920	106,800	103,600	100,400	97,300	94,200	91,000	87,800	84,600	76,500	-	-
Total Debt Support	1,996,420	1,898,606	1,838,047	1,767,288	1,698,844	1,631,000	1,563,500	1,500,925	1,310,600	1,248,000	1,112,125	-

Consolidated Debt Obligations

Beginning Balance	17,565,354	15,568,934	13,670,328	11,832,281	10,064,994	8,366,150	6,735,150	5,171,650	3,670,725	2,360,125	1,112,125	-
Payments												
Principal	(1,368,000)	(1,385,000)	(1,370,000)	(1,350,000)	(1,335,000)	(1,320,000)	(1,305,000)	(1,300,000)	(1,170,000)	(1,165,000)	(1,085,000)	-
Interest	(628,420)	(513,606)	(468,047)	(417,288)	(363,844)	(311,000)	(258,500)	(200,925)	(140,600)	(83,000)	(27,125)	-
Ending Balance	15,568,934	13,670,328	11,832,281	10,064,994	8,366,150	6,735,150	5,171,650	3,670,725	2,360,125	1,112,125	0	0

Amherst-Pelham Regional School District Capital Plan

Projected Assessment to Member Towns

	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
Assessment to Towns													
Amherst	463,460	413,030	363,063	313,441	267,628	125,378	83,239	37,330					
Pelham	38,041	33,859	29,716	25,602	21,805	10,443	6,933	3,109					
Leverett	53,732	48,142	42,602	37,096	32,004	13,621	9,043	4,056					
Shutesbury	47,808	42,668	37,575	32,516	27,843	12,713	8,440	3,785					
Total	603,042	537,699	472,955	408,655	349,280	162,155	107,655	48,280					
10 yr SH Notes @ 4.5%													
Amherst					160,671	156,080	151,490	146,899	142,309	137,718	133,127	128,537	123,946
Pelham					13,272	12,893	12,514	12,134	11,755	11,376	10,997	10,618	10,238
Leverett					19,698	19,135	18,572	18,010	17,447	16,884	16,321	15,758	15,196
Shutesbury					16,359	15,892	15,424	14,957	14,489	14,022	13,555	13,087	12,620
Total					210,000	204,000	198,000	192,000	186,000	180,000	174,000	168,000	162,000
Total With 10yr SH Note													
Amherst			363,063	313,441	428,299	281,459	234,729	184,229	142,309	137,718	133,127	128,537	123,946
Pelham			29,716	25,602	35,077	23,336	19,447	15,244	11,755	11,376	10,997	10,618	10,238
Leverett			42,602	37,096	51,702	32,756	27,615	22,065	17,447	16,884	16,321	15,758	15,196
Shutesbury			37,575	32,516	44,202	28,605	23,864	18,742	14,489	14,022	13,555	13,087	12,620
Total With 10yr SH Note			472,955	408,655	559,280	366,155	305,655	240,280	186,000	180,000	174,000	168,000	162,000

INFORMATIONAL SECTION



ENROLLMENT DATA

Historically, enrollments for subsequent school years are projected each October 1, based on actual enrollments for the current year using a cohort survival method. This method utilizes a rolling five-year enrollment average in order to establish a survival factor; that is, the variable increase or decrease in the rolling average serves to project enrollments into the next few years. This is an established, reliable method of conducting projections.

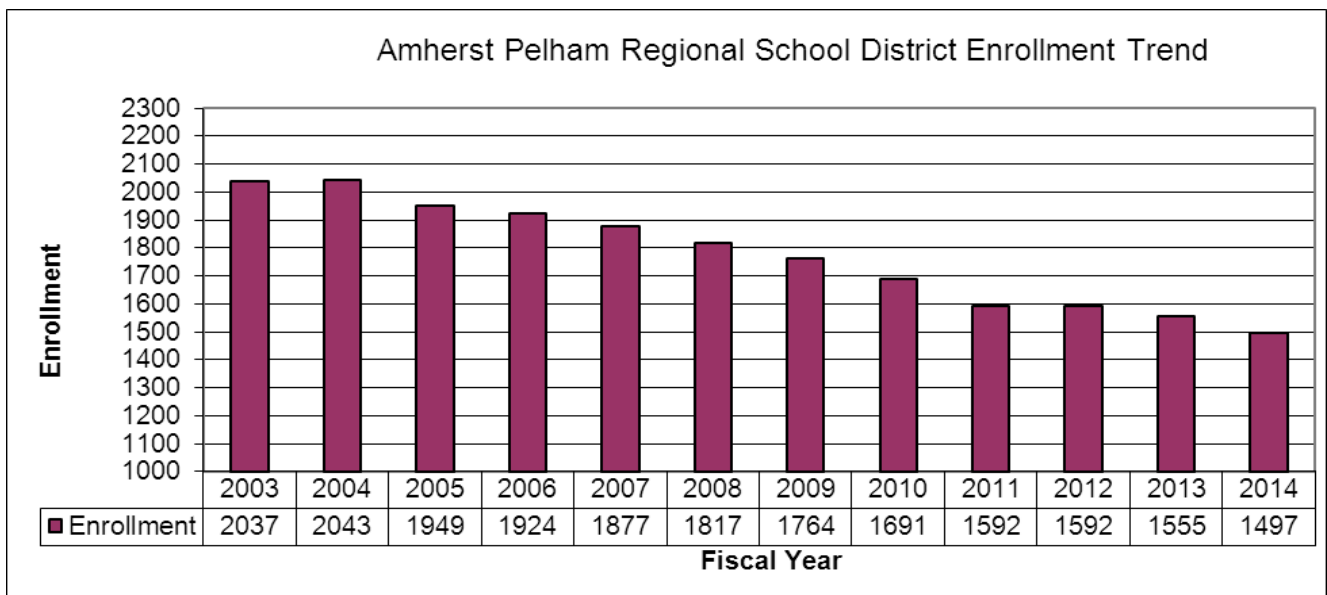
Due to the redistricting that occurred at the Amherst elementary level for FY2011 year, we are unable to rely on this method to accurately predict enrollments for the FY2014 year. Rather, we are utilizing actual, roll-over enrollments for the next few years. Once we capture our actual enrollees over a three to five year period of time, we will again use the cohort survival method. The most challenging level to predict is that of incoming kindergarten students. The Town Census does not capture all of the four-year olds in Amherst and typically fails to report 35% to 40% of the kindergarteners that report to school in subsequent years.

At the Regional level, projections begin with assessing the number of Grade 6 students who are expected to attend the Regional Middle School in the following year as Grade 7 students. This includes Grade 6 students in Amherst, Pelham, Leverett and Shutesbury, including those Amherst students who may be Choice students in Pelham or Leverett. While Choice students attending Pelham and Leverett are entitled to enroll in the Regional District when they enter Grade 7, it is typically only those Amherst students who Choice into other districts that reliably attend. Shutesbury does not participate in School Choice.

Overall, the K-12 regional student population is in decline. There is no current evidence that more children than is typical are enrolling in private or Charter schools. Reviewing the student enrollments over time, the last time period in which Regional enrollments were in the 1500 range was in 1990-1993. Peak enrollments (2000 or greater) occurred between 1998 and 2004. The chart below illustrates enrollments since 2002.

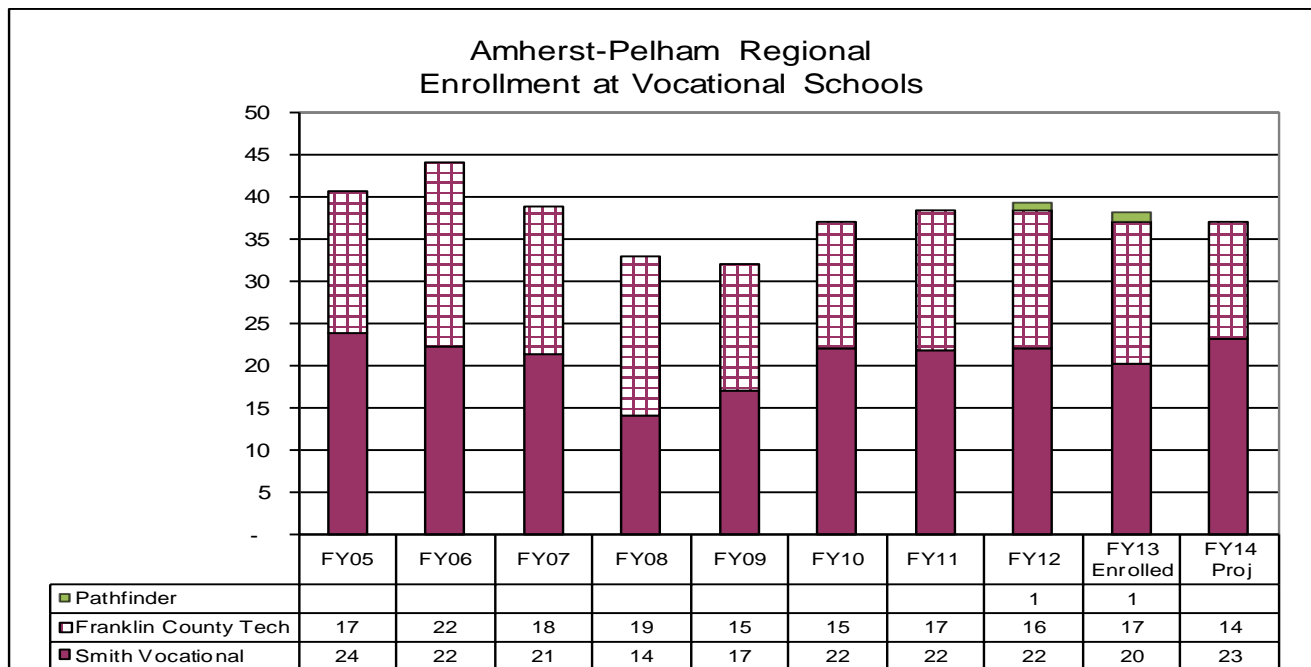
Enrollment History and Projection

FY	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Grade 7	333	327	288	289	275	291	241	249	222	244	236	229
Grade 8	351	337	318	289	282	284	293	244	253	229	241	239
Grade 9	332	378	334	333	309	314	305	307	268	286	267	267
Grade 10	349	320	358	334	321	299	311	290	283	261	265	252
Grade 11	365	349	310	358	333	315	309	301	277	294	254	261
Grade 12	307	332	341	321	357	314	305	300	289	278	292	249
Total	2,037	2,043	1,949	1,924	1,877	1,817	1,764	1,691	1,592	1,592	1,555	1,497
Percentage Ch	-1.50%	0.29%	-4.60%	-1.28%	-2.44%	-3.20%	-2.92%	-4.14%	-5.85%	0.00%	-2.32%	-3.73%



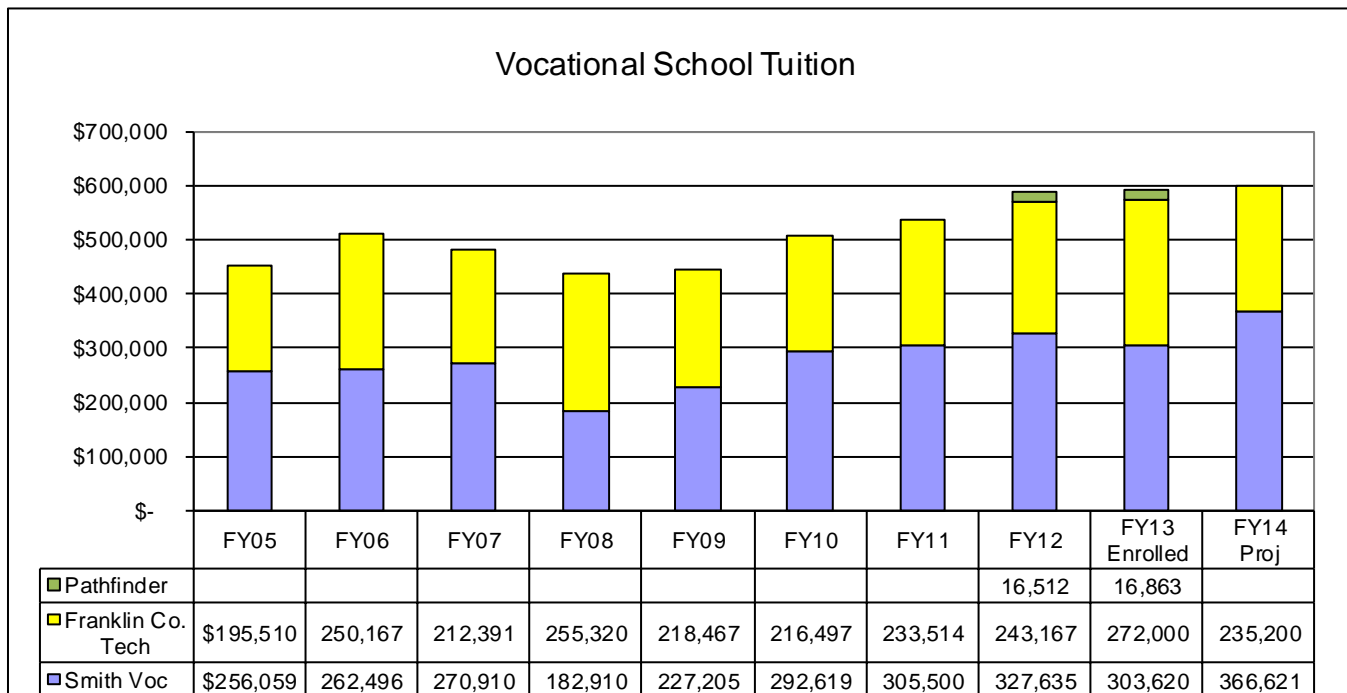
VOCATIONAL SCHOOL ENROLLMENT

ARHS students may attend vocational school at either Smith Vocational School or Franklin County Technical School. In grades 9-12, students may choose to participate in vocational technical education programs, such as automotive technology, culinary arts or design and visual communications in preparation for a future career. Students in these programs take academic courses in addition to their technical courses and must meet the same requirements for high school graduation that all high school students must meet, including passing the MCAS. Vocational schools have admission criteria and may have enrollment limits.



The Amherst-Pelham Regional School District is responsible for paying tuition to the vocational school for each student enrolled and for providing transportation. In 2012-2013, regular education tuition is \$15,181 at Smith Vocational School and \$16,000 at Franklin County Technical School.

Vocational School Tuition				
	Smith Voc	Franklin Co. Tech	Pathfinder	Total
FY05	\$ 256,059	\$ 195,510		\$ 451,569
FY06	262,496	250,167		512,663
FY07	270,910	212,391		483,301
FY08	182,910	255,320		438,230
FY09	227,205	218,467		445,672
FY10	292,619	216,497		509,116
FY11	305,500	233,514		539,014
FY12	327,635	243,167	16,512	587,313
FY13 Enro	303,620	272,000	16,863	592,483
FY14 Proj	366,621	235,200		601,821



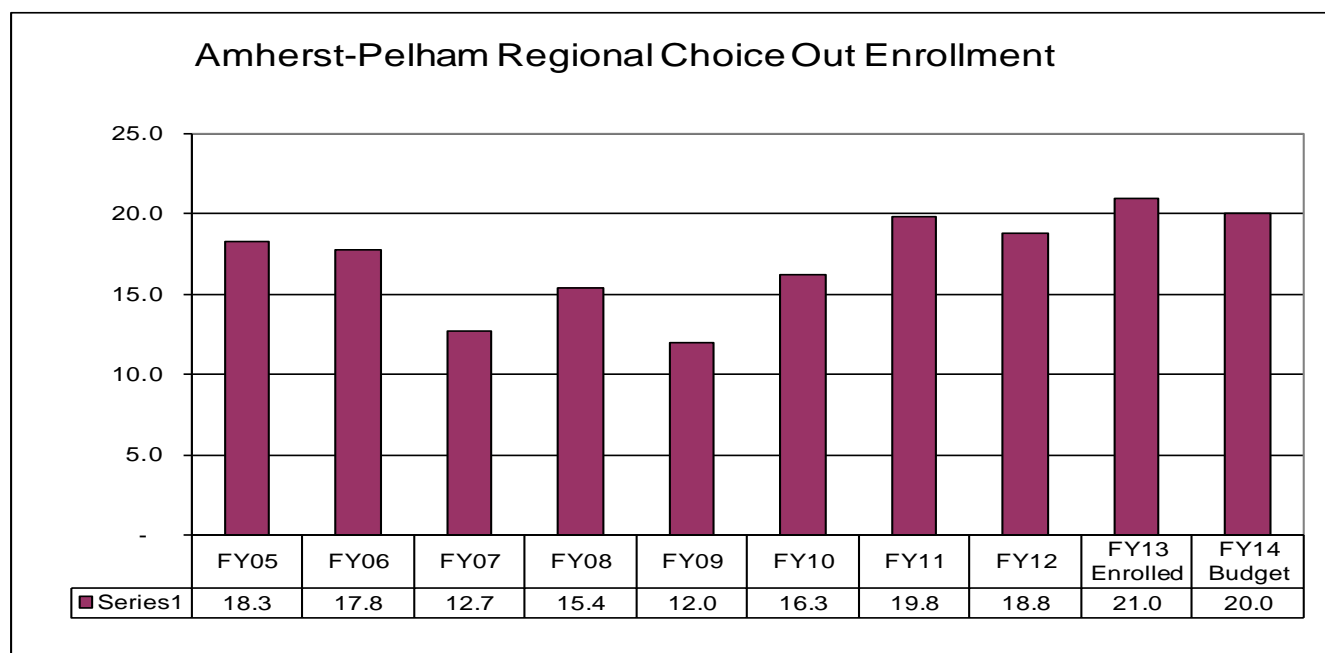
CHOICE-OUT ENROLLMENT

The School Choice program allows parents/guardians to enroll their child in a school district that is not the child's home district. Not all school districts participate in the School Choice program. The School Committee in each school district votes annually on whether to participate and at what grades and how many seats to open. Participating districts hold a lottery to determine which students will be accepted to the school. Once a child is accepted into a district under School Choice the student is able to attend school in the district until high school completion. Students do not have to reapply each year. Transportation is the responsibility of the parent/guardian. The Department of Elementary and Secondary Education tracks School Choice participation and tuition charges are assessed to the sending districts, and paid to receiving districts, in December, March and June. Payments are handled

automatically through adjustments to the quarterly local aid distribution. Tuition assessments are deducted from the distribution and tuition revenues are added to the distribution.

The Amherst-Pelham Regional School District participates in the School Choice program and accepts a predetermined number of students from other districts each year. This is discussed in greater detail in the School Choice Revolving Fund pages.

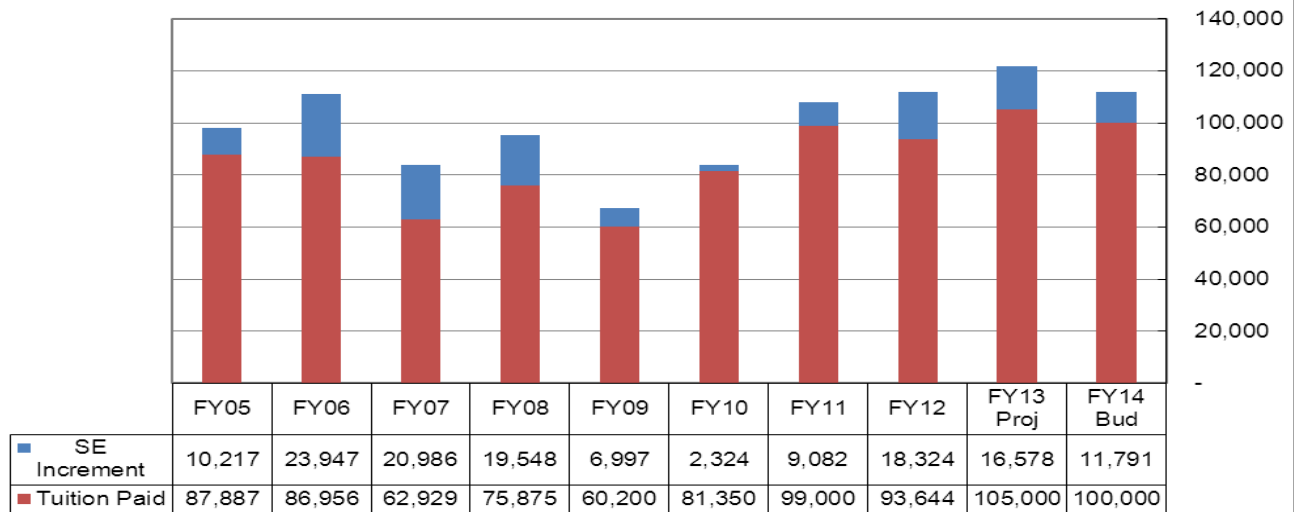
Parents/guardians of Regional School District students have the option of enrolling their children in neighboring districts that participate in School Choice. A fairly steady number of students enroll in other districts each year.



The tuition charge is based on the number of full time equivalent (FTE) students multiplied by the per pupil tuition rate. (A student who enrolled in February, for example, would be counted in the range for four-tenths FTE for being enrolled for four months out of the ten months of the school year.)

Information on enrolled choice Students is obtained from the receiving district's SIMS submission of October 1. Per pupil tuition rates are based on the receiving districts per pupil costs for the prior fiscal year up to a limit of \$5,000 dollars. The tuition for School Choice special education students is intended to reflect the actual costs of their specific services. These "SPED increments" are added to a receiving district's base regular educational rate, to determine any special education student's total School Choice tuition, and the sending district pays the full cost.

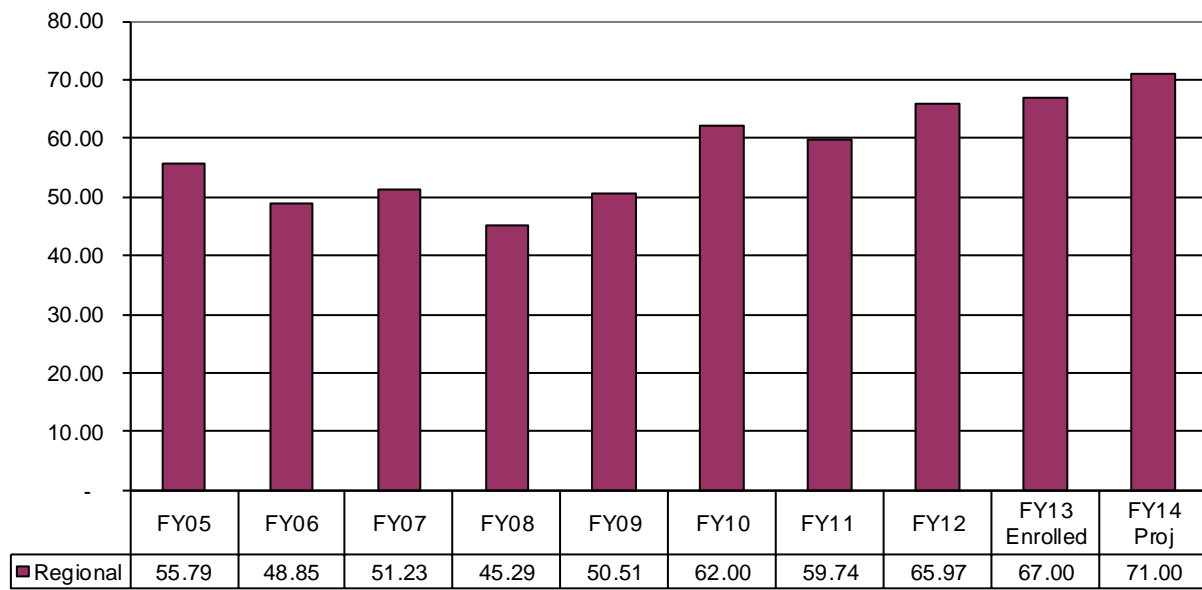
Amherst-Pelham Regional Choice-Out Tuition



CHARTER SCHOOL ENROLLMENT

Charter schools are public schools that are operated independently of local school districts. Each charter school determines what grade levels it will serve and what particular programs it will offer. Charter schools hold a lottery to determine which students will be admitted. Enrollment preference is given to siblings who currently attend the school and to students living in the city or town where the charter school is located. Transportation is the responsibility of the family/guardian. Once a student is admitted to a charter school they can remain without reapplication.

Amherst-Pelham Regional Charter School Enrollment



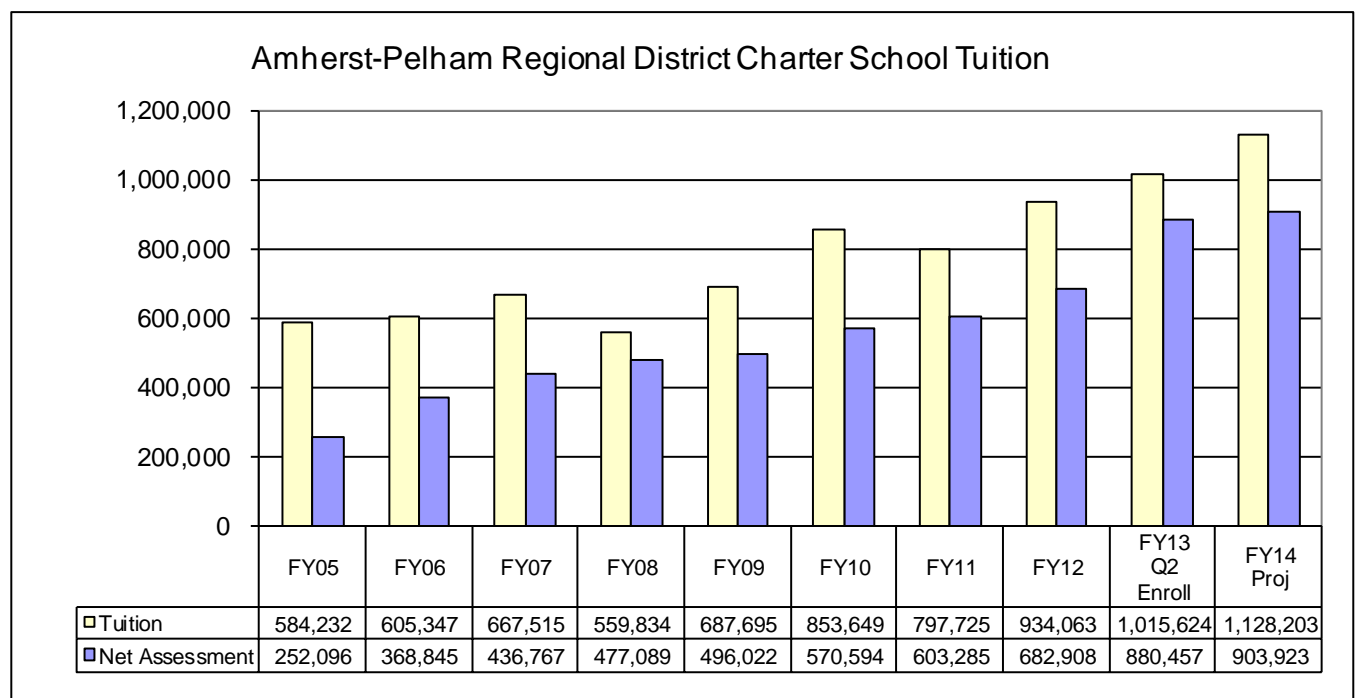
Tuition to Charter Schools is paid by the home district of the student. The state provides tuition reimbursement, also referred to as Chapter 46 aid. The main purpose of the program is to offset the overall increase in tuition at a district. Reimbursement is greatest when there is a large increase in tuition charges to the district over the prior fiscal year. As this usually occurs when there is a significant shift of district pupils into a charter school(s), the aid formula is often misunderstood to be based upon enrollment. It is a function of a change in tuition at any given district, not a change in enrollment.

Through FY11 the reimbursement plan was referred to as 100/60/40, referring to the three tiers or formulas which determined the aid. The first tier of the formula is the reimbursement to districts of 100% of the increase in tuition in the current year over the prior fiscal year. The second tier of the formula reimburses 60% of the 100% reimbursement in the prior fiscal year. The third tier of the program reimburses 40% of the 100% reimbursement two fiscal years prior.

Beginning with FY2012 a new formula with six tiers (100/25/25/25/25/25) is being implemented. Once fully implemented, this formula will reimburse a greater portion of any increase. For three of the transition years, however, a dip in reimbursement can be projected.

Charter School tuition is budgeted as an expense in the Operating Budget. The Chapter 46 reimbursement from the state is recognized as revenue in the Revenue Budget.

Region Charter School Tuition										
	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13 Q2 Enroll	FY14 Proj
Tuition	584,232	605,347	667,515	559,834	687,695	853,649	797,725	934,063	1,015,624	1,128,203
Reimbursement	332,136	236,502	230,748	82,745	191,673	283,055	194,440	251,155	135,168	224,280
Net Assessment	252,096	368,845	436,767	477,089	496,022	570,594	603,285	682,908	880,457	903,923



Massachusetts Department of Elementary and Secondary Education Office of School Finance

Understanding Charter School Tuition Reimbursements

October 2011

Municipal and regional school districts pay tuition for resident pupils attending Commonwealth Charter Schools. There are two reimbursement programs that offset this tuition, Chapter 46 aid and facilities aid.

Chapter 46 Aid

Chapter 46 reimbursement aid gets its name from the legislation that created it, [Chapter 46 of the Acts of 1997](#). The legislation has two components with the most significant being the reimbursement of recent increases in charter school tuition. The following narrative will outline the original reimbursement formula, recent legislative changes, and the minor components of the formula.

Original Formula

The increased tuition component of the Chapter 46 aid formula is designed to generate the greatest amount of aid where there is a large increase in district tuition over the prior fiscal year. As this usually occurs when there is a significant shift of district pupils into a charter school(s), the aid is often incorrectly construed as linked to specific pupil enrollment. The aid follows the aggregate change in district tuition, not a specific pupil.

The Chapter 46 aid formula is often identified colloquially as the 100/60/40 reimbursement. The 100/60/40 refers to the three tiers of aid districts receive each fiscal year. In the first year an increase in tuition occurs, the district would receive aid in the amount of 100 percent of the increase. In the following fiscal year the district would receive 60 percent of the 100 percent increase. Two years following the initial increase the district would receive a final 40 percent of the 100 percent increase.

In sum, over three years the district would receive 200 percent of one year's tuition increase, $100 + 60 + 40 = 200$. In each fiscal year they would receive aid for increases over three fiscal years. The table below contains a 10 year simulation to illustrate the subtleties of the formula.

CHAPTER 46 AID SIMULATION									
	Enroll- ment	Tuition Rate	Tuition	Chapter 46 Breakdown			Total Chapter 46 Aid	Net Tuition Payment	Percentage of Tuition Reimbursed
				100	60	40			
Year 1	0	9,500	0	0	0	0	0	0	0.0
Year 2	10	10,000	100,000	100,000	0	0	100,000	0	0.0
Year 3	5	10,500	52,500	0	60,000	0	60,000	-7,500	114.3
Year 4	6	11,000	66,000	13,500	0	40,000	53,500	12,500	81.1
Year 5	11	11,500	126,500	60,500	8,100	0	68,600	57,900	54.2
Year 6	10	12,000	120,000	0	36,300	5,400	41,700	78,300	34.8
Year 7	10	12,500	125,000	5,000	0	24,200	29,200	95,800	23.4
Year 8	10	13,000	130,000	5,000	3,000	0	8,000	122,000	6.2
Year 9	10	13,500	135,000	5,000	3,000	2,000	10,000	125,000	7.4
Year 10	10	14,000	140,000	5,000	3,000	2,000	10,000	130,000	7.1

Where there is a significant change in tuition, as in Year 2 and Year 5, the formula shifts the burden away from

the school district by generating a reimbursement equal to the increase in tuition. This, in effect, holds harmless any district subject to the financial challenge charter tuition presents to their school budget.

In Year 2 the 100 percent reimbursement of the increase in tuition means there is no net cost to the district in the first year they send pupils to a charter school. 100 percent of the tuition is offset by aid. In Year 5 the near doubling of enrollment results in 54 percent of the district tuition being offset by aid. The cost of the new pupils is covered 100 percent and is augmented by the district receiving 60 percent of the 100 percent increase from the prior year.

If there is a drop in enrollment, as in Year 3, aid may exceed tuition. In Year 3 there is no increase in tuition over the prior year; the 100 percent reimbursement is zero. However, the district is still eligible for the 60 percent of the 100 percent of reimbursement from the prior fiscal year, or \$60,000. As this amount exceeds the current year tuition cost, the aid will be 114 percent of the tuition and result in a net gain to the district of \$7,500.

As both tuition and enrollment stabilize in Year 6 through 10, the aid diminishes. Over time the percentage of tuition for which the district is responsible will increase.

Recent Changes to the Aid Formula

In January 2010 Governor Patrick's [An Act Relative to the Achievement Gap](#) legislation expanded the aid formula. Where districts received 200 percent of each tuition increase in aid over three years, the districts will now receive 225 percent of each increase in tuition over the course of six years. The old formula's three tiers are presented as 100/60/40, the new formula's six tiers are presented as 100/25/25/25/25/25.

Fiscal year 2011 marks the implementation year of Governor Patrick's changes. In the matrix below the tan highlighted cells illustrate the staggered, six year implementation of the first tuition increase under the new formula.

During the phase-out of the old formula, overall aid will decrease. What districts will see is that the legislation reduces the cost of the program in the short run while committing to provide more aid in the long run.

NEW AID FORMULA							
Fiscal Year	Reimbursement Tiers						Total Aid
	1	2	3	4	5	6	
FY11	100	60	40				200
FY12	100	25	40				165
FY13	100	25	25				150
FY14	100	25	25	25			175
FY15	100	25	25	25	25		200
FY16	100	25	25	25	25	25	225

Private, Home School, and Sibling Pupil Aid

The Chapter 46 aid contains two components effecting new enrollment at Commonwealth charter schools. The

first of the two components is in respect to pupils who are entering a charter school directly from an in-state private school or a home-schooled educational setting. For these two types of pupils, the pupil's first year of tuition will be paid from the Chapter 46 aid.

Additionally, if the enrollment of a sibling at a Commonwealth charter school is the sole cause of a district's tuition exceeding the Net School Spending cap, the sibling's tuition will be paid from the Chapter 46 aid.

Facilities Aid

Unlike Chapter 46, facilities aid is not formula based. The aid is a one to one reimbursement of the districts' per pupil facilities tuition.

Facilities aid program offsets the entire cost of the facilities tuition, simulating the direct aid districts receive from the state's School Building Authority for capital projects, subject to appropriation. Charter schools are ineligible for School Building Authority financing for school construction.

For more detailed information, please contact Hadley Cabral in the School Finance Office at (781) 338-6586 or hcabral@doe.mass.edu.

last updated: October 18, 2011

SPECIAL EDUCATION OUT-OF-DISTRICT PLACEMENTS

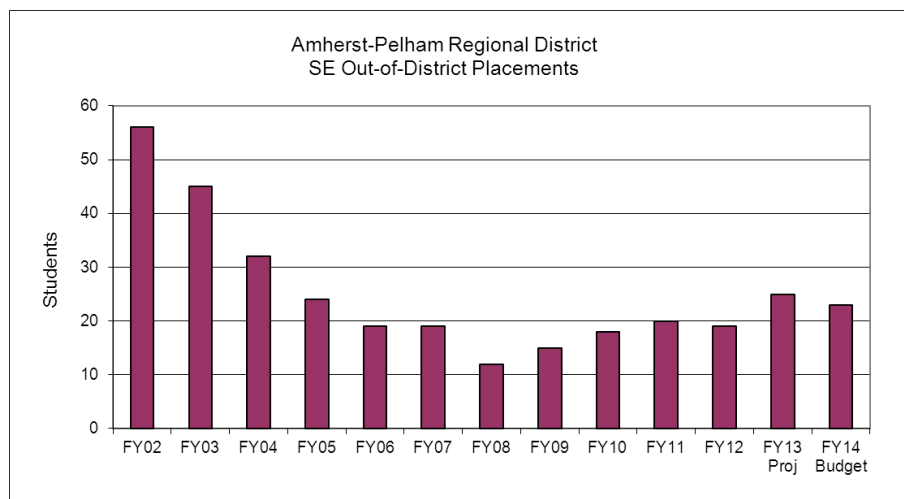
The Amherst-Pelham Regional School District has developed a continuum of services and supports for students who require specialized instruction (special education). This continuum includes services and supports provided by a range of specialists and teaching staff. Special education programming is provided through direct service, accommodations, modifications, and consultation, and is provided within the least restrictive setting for the student which may be in the general education classroom, in a pull-out classroom, or in a specialized program (in- or out-of-district). Decisions regarding services are made by the student's Team based on the specific identified needs of the student, and consistent with special education regulation.

As of December 2012, there are 25 students placed out-of-district in one of the following placements: day, residential or behavior treatment residence/DCF at the Regional Level compared to 56 students in October of 2002. The District has programmatic and/or financial responsibility for a portion or all of the tuition for these students.

The development of specialized in-district programs has significantly reduced the number of students placed in out-of-district placements (see chart below), resulting in significant financial savings for the most part for the district.

Historical Numbers of Amherst-Pelham Regional School Students Placed Out of District

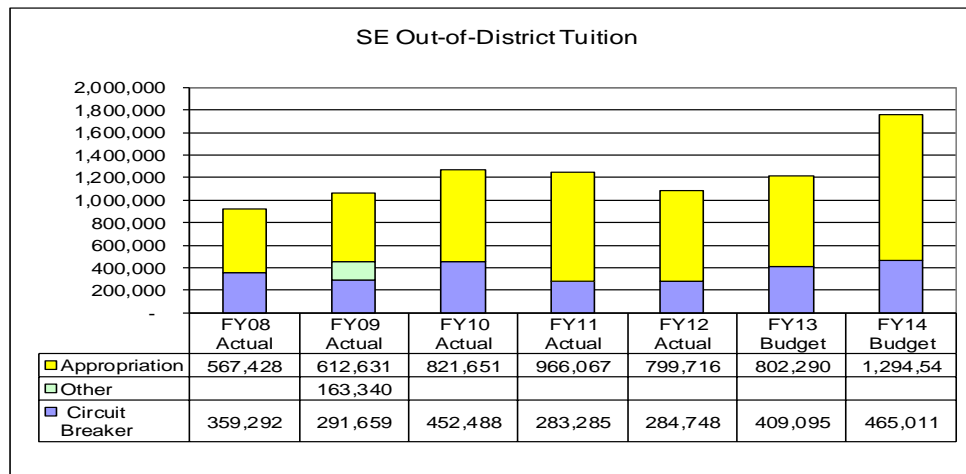
	Private Residential & Day	Tuition Collaborative	Public	Total
FY14 Proj	21	1	1	23
FY13 Dec.	22	2	1	25
FY12	17	2	0	19
FY11	17	1	2	20
FY10	18	0	0	18
FY09	15	0	0	15
FY08	12	0	0	12
FY07	18	1	0	19
FY06	18	1	0	19
FY05	20	4	0	24
FY04	27	5	0	32
FY03	39	6	0	45
FY02	36	20	0	56



Tuitions for out-of-district placements vary and continue to increase even as the amount of reimbursement realized from the State has decreased. These rates typically do not automatically include summer services, transportation, and at times, specialized staffing and services associated student's IEP.

Special Education Out of District Tuition - Region

	Funding Source						
	Appropriation						
	Circuit Breaker	Other	Private Residential & Day	Tuition Collaborative	Public	Appropriation	Total Tuition
FY08 Actual	359,292		468,722		98,706	567,428	926,720
FY09 Actual	291,659	163,340	544,515		68,116	612,631	1,067,630
FY10 Actual	452,488		740,978		80,673	821,651	1,274,139
FY11 Actual	283,285		845,369	23,005	97,693	966,067	1,249,352
FY12 Actual	284,748		724,740	16,946	58,030	799,716	1,084,464
FY13 Budget	409,095		605,490	45,000	151,800	802,290	1,211,385
FY14 Budget	465,011		1,097,747	45,000	151,800	1,294,547	1,759,558

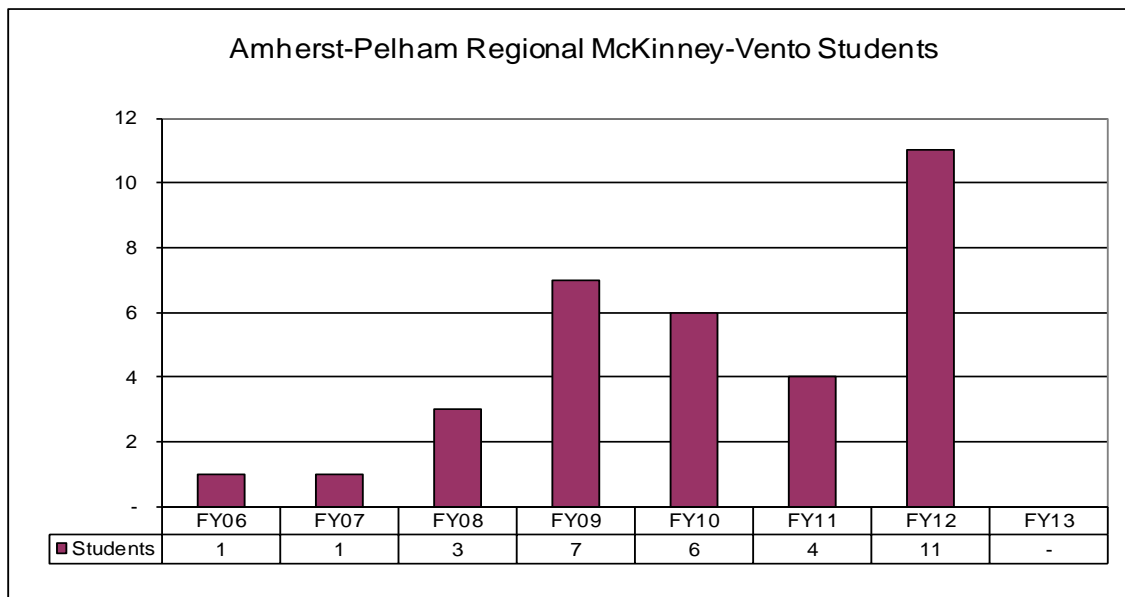


HOMELESS STUDENT ENROLLMENTS—MCKINNEY-VENTO HOMELESS ASSISTANCE ACT

As part of the No Child Left Behind legislation, the McKinney-Vento Homeless Assistance Act was reauthorized. The purpose of this Act is to ensure educational rights and protections for children and youth experiencing homelessness. This mandate requires that:

1. Homeless students will be provided with access to the same, free, appropriate public education that is provided to other children and youth.
2. Homeless students have the right to either remain in their school of origin or to attend school where they are temporarily residing;
3. Students who choose to remain their school of origin have the right to remain there until the end of the school year in which they get permanent housing;
4. McKinney-Vento permits homeless students to remain in their school of origin, despite their residential instability and to receive transportation services that will help provide educational stability.

5. School districts ensure the homeless children and youth are able to participate in Federal, State or local food programs.



Effective for fiscal year 2012, the State will begin reimbursing districts for homeless transportation costs. The first reimbursement is expected sometime in the Spring of 2013 and is based off of the FY12 End of Year report. Our district is responsible for sharing and providing transportation one way (to or from school) while the other applicable school district is responsible for the other way. Whenever possible and available, our in-house transportation services are accessed to provide transportation in order to reduce additional expenditures.